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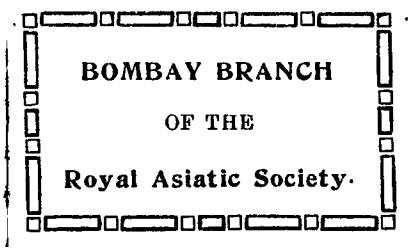

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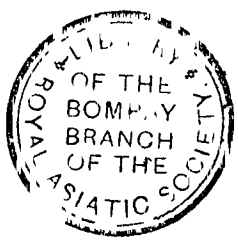
REPORT

OF

The Millowners' Association, Bombay

For the year 1930.

133732



(*Established* 1*st February* 1875.)

PRESENTED TO THE ANNUAL GENERAL MEETING HELD ON 19th MARCH 1931.

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THE MILLOWNERS' ASSOCIATION, BOMBAY.

REPORT FOR THE YEAR 1930.

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MILLOWNERS' ASSOCIATION, BOMBAY.

ESTABLISHED 1st FEBRUARY 1875.

List of Members.

AHMEDABAD ADVANCE MILLS, LIMITED.
APOLLO MILLS, LIMITED.
BENGAL LAXMI COTTON MILLS, LIMITED.
BENGAL-NAGPUR COTTON MILLS COMPANY, LIMITED, RAJNANDGAON.
BERAR MANUFACTURING COMPANY, LIMITED, BADNERA.
BHAGIRATH SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
BIRLA COTTON SPINNING AND WEAVING COMPANY, LIMITED, DELHI.
BOMBAY DYEING AND MANUFACTURING COMPANY, LIMITED.
BRADBURY MILLS, LIMITED.
BURHANPUR TAPTI MILL, LIMITED.
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CENTURY SPINNING AND MANUFACTURING COMPANY, LIMITED.
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COIMBATORE SPINNING AND WEAVING COMPANY, LIMITED.
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COORLA SPINNING AND WEAVING COMPANY, LIMITED.
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CURRIMBHOY MILLS COMPANY, LIMITED.
DAVID MILLS COMPANY, LIMITED.
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EDWARD SASSOON MILLS, LIMITED.
E. D. SASSOON UNITED MILLS, LIMITED.
ELPHINSTONE SPINNING AND WEAVING MILLS COMPANY, LIMITED.
FAZULBHOY MILLS, LIMITED.
FINLAY MILLS, LIMITED.
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GOLD MOHUR MILLS, LIMITED.
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INDIAN MANUFACTURING COMPANY, LIMITED.
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INDORE-MALWA UNITED MILLS, LIMITED.
JAMSHED MANUFACTURING COMPANY, LIMITED.
JAM SHRI RANJITSINGHJEE SPINNING AND WEAVING MILLS COMPANY, LIMITED.
JUBILEE MILLS, LIMITED.
KASTOORCHAND MILLS COMPANY, LIMITED.
KHANDEISH SPINNING AND WEAVING MILLS COMPANY, LIMITED.
KHATAU MAKANJI SPINNING AND WEAVING COMPANY, LIMITED.
KOHINOOR MILLS COMPANY, LIMITED.
KRISHNA PRESS.
LAKSHMI COTTON MANUFACTURING COMPANY, LIMITED.
LOYAL MILLS, LIMITED.
MADHOWJI DHARAMSI MANUFACTURING COMPANY, LIMITED.
MADRAS UNITED SPINNING AND WEAVING MILLS COMPANY, LIMITED.
MADURA MILLS COMPANY, LIMITED (Madura, Tuticorin and Ambasamudram).
MAHABOOB SHAHI KULBURGA MILLS COMPANY, LIMITED.
MANOCKJEE PETIT MANUFACTURING COMPANY, LIMITED.
MEYER SASSOON MILLS, LIMITED.
MINERVA MILLS, LIMITED.
MODEL MILLS (NAGPUR), LIMITED.
MOON MILLS, LIMITED.
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MYSORE SPINNING AND MANUFACTURING COMPANY, LIMITED. Nos. 1 & 2.
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NEW CITY OF BOMBAY MANUFACTURING COMPANY, LIMITED.
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NEW JAMNER GINNING, PRESSING AND MANUFACTURING COMPANY, LIMITED.
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NEW VICTORIA MILLS, LIMITED, CAWNPORE.
OSMAN SHAHI MILLS, LIMITED.
PEARL MILLS, LIMITED.
PHŒNIX MILLS, LIMITED.
PRABHAT MILLS, LIMITED.
PRALHAD MILLS, LIMITED.
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RAI BAHADUR BUNSILAL ABIRCHAND SPINNING AND WEAVING MILL
RAJA BAHADUR MOTILAL POONA MILLS, LIMITED.
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SIMPLEX MILLS, LIMITED.
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TATA MILLS, LIMITED.
UNION MILLS.
VICTORIA MILLS, LIMITED.
VISHNU COTTON MILL, LIMITED.
WESTERN INDIA SPINNING AND MANUFACTURING COMPANY, LIMITED.

ASSOCIATION'S REPRESENTATIVES.

Legislative Assembly—MR. H. P. MODY.
Bombay Legislative Council—MR. J. B. PETIT.
City of Bombay Improvement Trust—MR. AHMED F. CURRIMBHOY.
Bombay Port Trust—MR. A. GEDDIS.
Victoria Jubilee Technical Institute—MR. JEHANGIR B. PETIT, M.L.C., AND MR. V. N. CHANDAVARKAR.
Bombay Smoke Nuisances Commission—MR. J. D. PEMBER AND MR. W. A. SUTHERLAND.
Sydenham College of Commerce Advisory Board—MR. T. V. BADDELEY.
Indian Central Cotton Committee—MR. S. D. SAKLATVALA.
Empire Cotton Growing Corporation—MR. R. J. UDANI.
Development of Bombay—Advisory Committee—MR. JEHANGIR B. PETIT, M.L.C.
G. I. P. Railway Advisory Committee—MR. A. GEDDIS.
B. B. & C. I. Railway Advisory Committee—MR. H. P. MODY, M.L.A.
Excise Advisory Committee—MR. AHMED F. CURRIMBHOY.
Nowrosji Wadia Maternity Hospital Board of Management—MR. N. B. SAKLATVALA, C.I.E., AND MR. H. P. MODY, M.L.A.
Municipal Corporation—MR. H. P. MODY, M.L.A.
University of Bombay—MR. JEHANGIR B. PETIT, M.L.C.
Royal Institute of Science—MR. H. P. MODY, M.L.A.

COMMITTEE FOR 1931.

H. P. MODY, ESQ., M.L.A. (*Chairman*).
T. V. BADDELEY, ESQ. (*Dy. Chairman*).
SIR DINSHAW M. PETIT, BART.
SIR VICTOR SASSOON, BART.
THE HON'BLE SIR DINSHAW E. WACHA, KT.
SIR JOSEPH KAY, KT.
SIR MUNMOHANDAS RAMJI, KT.
SIR NESS WADIA, K.B.E., C.I.E.
AHMED F. CURRIMBHOY, ESQ.
F. E. DINSHAW, ESQ.
A. GEDDIS, ESQ.
LALJI NARANJI, ESQ.
JEHANGIR B. PETIT, ESQ., M.L.C.
RATANSI D. MORARJI, ESQ.
N. B. SAKLATVALA, ESQ., C.I.E.
S. D. SAKLATVALA, ESQ.
F. F. STILEMAN, ESQ.
F. STONES, ESQ., O.B.E.
MADHAVJI D. THACKERSEY, ESQ.
C. N. WADIA, ESQ., C.I.E.

T. MALONEY, ESQ., M.C., *Secretary*.
A. C. M. CURSETJEE, ESQ., *Asstt. Secretary*.

TRUSTEES OF ASSOCIATION'S FUNDS.

General Fund:—MR. H. P. MODY, M.L.A. & MR. RATANSI D. MORARJI.
Provident Fund:—MR. S. D. SAKLATVALA & MR. H. P. MODY, M.L.A.

CHAIRMEN AND SECRETARIES OF THE MILLOWNERS' ASSOCIATION, BOMBAY.

Chairmen.

H. MAXWELL, 1875, 1876-77, 1877-78.

J. A. FORBES, 1878-79.

SIR DINSHAW MANECKJI PETIT, 1879-80, 1880-81, 1881-82, 1882-83, 1883-84, 1884-85, 1886-87, 1888-89, 1889-90, 1891, 1892.

SIR GEORGE COTTON, 1893, 1894, 1895, 1896, 1897, 1898, 1899*, 1900*.

JOHN R. GREAVES, 1899*, 1900*, 1901, 1902.

BOMANJEE DINSHAW PETIT, 1903.

SIR SASSOON J. DAVID, 1904, 1905.

SIR VITHALDAS DAMODHER THACKERSEY, 1906, 1907.

SIR FAZULBHOY CURRIMBHOY, 1908.

SIR MANMOHANDAS RAMJEE, 1909.

HERBERT R. GREAVES, 1910.

SIR NESS WADIA, 1911.

SIR DINSHAW M. PETIT, 1912.

J. F. BRADBURY, 1913.

NAROTTAM MORARJEE, 1914.

JEHANGIR B. PETIT, 1915.

N. B. SAKLATVALA, 1916.

SIR DINSHAW E. WACHA, 1917.

C. N. WADIA, 1918.

N. G. HUNT, 1919.

RAHIMTOOLA CURRIMBHOY, 1920.

SIR JOSEPH KAY, 1921, 1922.

SIR VICTOR SASSOON, 1923.

S. D. SAKLATVALA, 1924.

SIR NESS WADIA, 1925.

A. GEDDIS, 1926.

H. P. MODY, 1927.

J. B. PETIT, 1928.

H. P. MODY, 1929, 1930, 1931.

Secretaries.

JOHN GORDON, 1875-84.

DAVID WATSON (Acting), 1881-82.

JOHN MARSHALL, 1884-98.

FREDERICK NOEL-PATON, 1898-1905.

J. B. LESLIE-ROGERS, 1905-11.

R. E. GREGOR-PEARSE, 1912-20.

C. B. SAYER, 1921-24.

T. MALONEY, appointed 1924.

* Part Year.

Millowners' Association, Bombay.

Section I.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING
HELD ON 19th MARCH 1931.

Millowners' Association, Bombay.

ANNUAL GENERAL MEETING.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING of the Members of the Millowners' Association, Bombay, held in the rooms of the Association, Temple Bar Buildings, Esplanade Road, Bombay, at 11-30 a.m. (S.T.) on Thursday, the 19th March 1931, to transact the following business :—

1. To receive and adopt the Committee's Report for the year 1930 ;

2. To appoint Auditors of the Association's accounts for the current year and to fix their remuneration ;

and any other business that may be brought forward.

MR. H. P. MODY, M.L.A., Chairman of the Association, presided.

The following gentlemen were also present :—

Sir Victor Sassoon, Bart., Mr. Albert Raymond and Mr. F. Stones, O.B.E., representing the Apollo Mills, Ltd., the David Mills Co., Ltd., the Edward Sassoon Mills, Ltd., the E. D. Sassoon United Mills, Ltd., the Elphinstone Spinning and Weaving Mills Co., Ltd., the Meyer Sassoon Mills, Ltd. and the Raymond Woollen Mills, Ltd. ; Sir Joseph Kay, Kt., Mr. A. H. Baker, Mr. D. Moir and Mr. A. D. Walwyn, representing the Colaba Land and Mill Co., Ltd., the New City of Bombay Manufacturing Co., Ltd. and the New Great Eastern Spinning and Weaving Co., Ltd. ; Sir Munmohandas Ramji, Kt., representing the Hindoostan Spinning and Weaving Mills Co., Ltd., the Indian Manufacturing Co., Ltd. and the New Kaiser-i-Hind Spinning and Weaving Mills Co., Ltd. ; Mr. A. Geddis and Mr. J. Herbertson, representing the Finlay Mills, Ltd., the Gold Mohur Mills, Ltd., the Swan Mills, Ltd. and the Satya Mill, Ltd. ; Mr. Ahmed F. Currimbhoy, representing the Bradbury Mills, Ltd., the Ceylon Spinning and Weaving Co., Ltd., the Crescent Mills Co., Ltd., the Currimbhoy Mills Co., Ltd., the Fazulbhoy Mills, Ltd., the Ebrahimbhoy Pabaney Mills Co., Ltd., the Indian Bleaching, Dyeing and Printing Works, Ltd., the Indore-Malwa United Mills, Ltd., the Kastoorchand Mills Co., Ltd., the Pearl Mills, Ltd. and the Osmanshahi Mills, Ltd. ; Mr. Jehangir B. Petit, M.L.C., representing the Framjee Petit Spinning and Manufacturing Co., Ltd. and the Manockjee Petit Manufacturing Co., Ltd. ; Mr. N. B. Saklatvala, C.I.E. and Mr. S. D. Saklatvala, representing the Ahmedabad Advance Mills, Ltd., the Central India Spinning, Weaving and Manufacturing Co., Ltd., the Svadeshi Mills Co., Ltd. and the Tata Mills, Ltd. ; Mr. F. F. Stileman, representing the Kohinoor Mills Co., Ltd. ; Mr. T. V. Baddeley, representing the Simplex Mills Co., Ltd. ; Mr. D. F. Batliwala, representing the Bombay Dyeing and Manufacturing Co., Ltd. ; Mr. V. N. Chandavarkar and Mr. D. N. Sirur, representing the Mysore Spinning and Manufacturing Co., Ltd. and the Minerva Mills, Ltd. ; Mr. Kaikobad Cawasjee Dinshaw, representing the Burhanpur-Tapti Mill, Ltd. ; Mr. Cowasji Cursetji Dalal, representing the Khandeish Spinning and Weaving Mills Co., Ltd. ; Mr. J. E. Ezra, representing the Dawn Mills Co., Ltd. ; Mr. Jamnadas Dwarkadas, representing the Madhowji Dharamsi Manufacturing Co., Ltd. ; Mr. H. H. Sawyer and Mr. A. Pether, representing the Sassoon and Alliance Silk Mills Co., Ltd., the Sassoon Spinning and Weaving Co., Ltd. and the Union Mills ; Mr. T. Maloney (*Secretary*), and Mr. A. C. M. Cursetjee (*Assistant Secretary*).

After the Notice convening the Meeting was read by the Secretary, the CHAIRMAN, in opening the proceedings, said:—

It is one of the duties of your Chairman once every year to pass in review the progress and vicissitudes of the industry. I am afraid, the survey which I am going to make to-day will prove somewhat depressing. The year has been one of the most difficult in the history of the industry. The catastrophic fall in commodity prices coupled with other factors seriously crippled the purchasing power of the world, and trade and industry felt a strain such as they have seldom experienced before. Political troubles in various countries considerably aggravated the difficulties of the situation. India felt the full shock of these disturbances in the political and economic sphere. The budgets of the Government of India and the Provincial Governments bear mournful testimony to the acuteness of the crisis. It can hardly surprise anyone, therefore, that the textile industry struck the worst patch in the period of post-war deflation, and the balance sheets of the various mills for the year that has ended must make very cheerless reading.

There is a gleam of hope, however, to be discerned in the conditions which confront us. Commodity prices seem at last to have grounded, and in many instances, the upward trend is distinctly noticeable. The various measures which are being concerted by Governments and financiers the world over might well encourage the hope that the economic recovery of the world has begun to take place. In normal circumstances, we might well expect that India would be the first to share in the general recovery, and given peaceful conditions at home, I look forward to a distinct improvement in the industrial situation.

PROTECTION TO THE INDUSTRY.

The outstanding event of the year was the enactment of a much belated measure of protection to the industry. It is unnecessary to do more than refer to the proposals which the Government of India placed before the Legislature and the controversy which they aroused. As a result of various conferences, the original proposals were revised, and in certain classes of piecegoods, the differential duty was done away with. All the same, the measure provoked a very acrimonious discussion in the Legisiative Assembly, and stout opposition was offered to it on the ground that it savoured of Imperial Preference. It was placed on the Statute Book, however, and has undoubtedly helped the industry in its struggle against foreign competition. One argument which was advanced against the Bill requires notice in passing. It was stated that the differential duty would enable Lancashire to profit at the expense of those countries which were subjected to a higher rate of duty in certain classes of goods. The figures of imports that are available do not bear out that contention; they show that the drop in imports has been relatively much higher in the case of Lancashire than in that of other countries. If conditions had been normal, the effects of the raising of the tariff could have been assessed more accurately than is possible to-day, but there is no doubt that the substantial drop in the import figures was in part at least due to the protection accorded to the industry, the effects of which will be felt increasingly in the years to come.

Financial exigencies have induced the Government of India to come forward with a proposal to add a surcharge of 5 per cent. to the revenue duties on cotton piecegoods. It constitutes the only exception in the general chorus of condemnation which has greeted the budget proposals of Government, and when it is sanctioned by the Legislature and begins to operate, it may be expected still further to stimulate the competitive capacity of the industry. One circumstance must be noted. The incidence of the duty on the various classes of piecegoods coming into this country has been of such a character that Japan has made notable progress in certain directions. She is importing into the country to-day much larger quantities of bleached and artificial silk goods than before. With low prices of cotton, the specific duty of 3½ annas on grey goods constitutes a higher impost than the 20 per cent. duty on bleached goods. The proposed surcharge of 5 per cent. will help to do away with the relative advantage which some of these classes of goods enjoy under the present tariff.

Svadeshi Movement.

The *Svadeshi* movement which received a tremendous fillip during the year, undoubtedly helped the industry during a period of great difficulty. Unfortunately, its beneficial effects could not be felt to the fullest extent by the industry in Bombay on account of the political conditions which prevailed, resulting in frequent *hartals*, which dislocated trade and industry, and created a feeling of considerable uncertainty. If we turn our gaze away from this unhappy—and let us hope transitory—phase we must recognize that the urge for *Svadeshi* has come to stay, and that if the industry handles the situation wisely, and makes its proper contribution to the factors that are at work for rendering India self-sufficient in the matter of her requirements of cloth, the future may be regarded as full of hope. Imports have considerably dropped, and from 1,379 million yards in the nine months ending 31st December 1929, they have dropped to 713 million yards during the corresponding period in 1930. While the intensity of foreign competition is thus diminished considerably, we must watch very carefully certain lines in which competition is likely to be perhaps keener than before.

Stock Position.

Another reason for a little optimism lies in the stock position. As you are aware, during the year, stocks of yarn and cloth rose to abnormal figures, and at one time, we had as many as two hundred thousand bales of cloth in our godowns, a figure which had never before been touched. This abnormal stock position has been righted considerably during the last two or three months, and to-day, the godowns in the mills may be stated to present a normal appearance with stocks far more evenly spread than they were some months ago.

Measures for Popularising Mill-made Goods.

I shall now deal briefly with some of the measures which the industry has adopted for improving its efficiency, and adapting itself to the continually changing conditions of trade. There has been a great development in the manufacture of the finer classes of goods such as dhoties, mulls, nainsooks and bleached goods. The qualities turned out compare favourably with similar classes of goods coming from abroad or manufactured in other centres. They have established a reputation, and are finding a ready market. I regard this as a very hopeful feature in the regeneration of the industry. We can derive the fullest advantage from protective tariffs and the *Svadeshi* movement only if we give the consumer what he wants, and do not allow the country to be glutted with coarse goods.

The Association has for some time been issuing to its members a label which serves both as a warranty of quality and as emphasizing the *Svadeshi* character of their manufactures. This label has become exceedingly popular, and some forty millions of them have found their way into the various centres where our goods find a market. They have advertised the character and class of our products in the farthest corners of the land, and if imitation is really a sincere form of flattery, we ought to feel very flattered at the various efforts that are being made to imitate the idea and design of these labels.

The Show-room at the Victoria Terminus constitutes another direction in which we have been advertising our wares. It was often brought to our notice that with the selling system which prevails in Bombay, the man in the street had no opportunity of knowing the character and variety of the goods turned out by various mills, and that the smoke of the chimneys and the whirr of the machinery conveyed nothing more than that a great industry had established itself in our midst. No longer can that reproach be flung in our face, for within easy reach of the thousands who wend their way to their daily avocations, we have set up a show-room which is one of the attractions of a great and imposing terminus. The enterprise has not been confined to Bombay, and during the period under review, two specials, one of which was exclusively run for the Association, have enabled large numbers of people to judge for themselves the cheapness, durability and quality of the goods of the mills belonging to the Association.

More important than all have been the measures taken by our members to bring their selling system into line with present-day requirements. In the good old days, when competition was less keen, and our cloth more or less sold itself, the necessity of maintaining direct touch with up-country markets was not keenly felt. To-day, the most fruitful direction in which the reorganization of the industry can proceed lies in the systematic study of the needs of the consumer in every place penetrated by the manufactures of the Bombay mill industry, and in placing within easy reach of him the classes of goods he wants. It is satisfactory to note that a great deal has been done during the year in this direction, and shops and agencies in various centres have been established. What part the selling agents are playing in this development, I am not in a position to say. They have under consideration the setting up of a show-room and office at the Mulji Jetha Market, which would provide a centre for buyers from all over the country, and I hope the scheme will soon be an accomplished fact. A hopeful feature of the situation is that every one engaged in the industry, whether on the producing or on the marketing side, realises that if Indian manufactures are to replace foreign goods and to supply adequately the needs of India, old ideas have to be scrapped, and new methods of attacking the problem have to be devised.

Fall in Commodity Prices and Slump in World Trade.

I must now turn to matters of more general interest. The year under review has been one of the most disastrous within living memory. It witnessed the curious phenomenon of an abundance of commodities accompanied by acute distress in all countries which are producers of raw materials. The capacity for production outstripped the capacity for distribution and use, and the result was an economic crisis, which overtook the whole world. One of the main reasons for this condition of things was to be found in the general scarcity of gold aggravated by sterilisation of the metal in the vaults of France and the United States. Commodity prices tumbled down causing acute distress in agricultural countries, and shaking credit and confidence everywhere. Cotton, jute, rubber and certain other commodities fell by over 40 per cent., and wheat by over 50 per cent. Other causes, besides gold scarcity, have been assigned for the ills from which the world has been suffering. The Chairman of Barclays Bank has emphasized the lack of flexibility of wages and retail prices as an important factor. He has referred to the maladjustment between industrial and agricultural production, and has quoted figures to show that while the world's population has increased since 1913 by 10 per cent., production of foodstuffs has risen by 16 per cent., and that of raw materials by 40 per cent. The Chairman of the Midland Bank has stressed the gap between wholesale and retail prices pointing out that while the former was in the neighbourhood of the 1913 level, the cost of living index was 53 per cent. above the pre-war figure. The collapse in Wall Street which took place towards the end of 1929, the large number of bank failures which followed later and the slump in silver were also factors in the world situation. In the face of such disturbances in the economic and political spheres, it would be foolish to be too optimistic about the immediate future. But, as I have indicated in my opening remarks, there are signs that the rot has stopped, and an exhausted world is beginning to totter to its feet. With the conclusion of truce in India, the special factors which were weighting us down have for the time being at any rate disappeared, and trade, agriculture and industries are inspired by a new hope. Let us hope that the large-mindedness and statesmanship which have characterised the negotiations which took place at Delhi, and which have brought about an atmosphere of peace will continue to be in evidence in the critical months that are ahead, and that India will emerge from her trials with new health and strength, and be able to face the future with confidence.

Government of India's Budget Proposals.

There is a fly in the ointment, however. The Government of India have come forward with proposals for providing additional taxation to the extent of over 14 crores. No one likes to be taxed, and he would be a very fortunate Finance Minister who escaped criticism from one section of the public or the other. But when we have a budget which places on the back of the unfortunate tax-payer an enormous burden at a time when his resources have been strained to breaking point, Government must be prepared either to satisfy their critics that everything possible has been done to reduce expenditure, or to face wholesale condemnation. There is no doubt that public expenditure—particularly military expenditure—

is being retained on a level which India cannot possibly afford, and unless a serious effort is made to approximate it to the capacity of the country, increasing hostility to Government must result. In my speech on the Budget in the Legislative Assembly, I have stressed this aspect of the question, and pointed out how the burden on the population generally, and the commercial and industrial classes in particular, is creating a situation, which is full of unpleasant possibilities. I have every hope that the Legislature will take into consideration the interests of all classes when dealing with the various provisions of the Finance Bill, and that Government will respond to their demand for the lightening of the burden. It would be singularly unfortunate if, on the eve of momentous changes in the constitution, Government were to show themselves unresponsive to the considered opinions of the representatives of the people.

Domestic Affairs.

It remains for me to make my acknowledgments of the services rendered by the Secretary and the staff. They worked unremittingly as usual, and the Association owes much to their devotion to its interests. I must also acknowledge the excellent work done by the Deputy Chairman, from whom I received considerable assistance at all times, and who, during my absence in England on the work of the Round Table Conference, acted as Chairman to the satisfaction of all.

One word about myself. I am deeply sensible of the honour you have done me in electing me Chairman for the fourth time, and you may count on my doing all that I possibly can to advance the interests of the Association.

Gentlemen, I move that "the Report of the Committee of the Association for the year 1930 be and is hereby approved and adopted."

In seconding the motion for the adoption of the Report, Mr. T. V. Baddeley said:—

After the eloquent speech of our experienced Chairman, it would not be fitting to detain you long. I should, however, like to refer to one or two matters which have not been dealt with by Mr. Mody.

Our Workpeople.

Our relations with labour during the year were of a happy character, and a great deal of quiet work was done to improve relations. Special mention must be made of the recent introduction of the Keith Robinson Visual Education Service in 33 mills employing nearly 75,000 workpeople. The objects of the Service are the stimulation of the interest of the workers in the elimination of the factors which adversely affect their health, efficiency and earning capacity, and interfere with their individual progress towards a higher standard of living. These objects are sought to be achieved by a series of posters dealing with the most common causes of loss of efficiency, etc., and the results are measured by the suggestions received from workers on the subjects of the posters. It is as yet too early to measure the effect of the Service, but it is interesting to note that the first poster dealing with indebtedness brought a response in the form of a large number of written suggestions for the elimination or reduction of this evil, the most valuable of which are at present being considered.

Municipal Assessment.

The subject of Municipal assessment, gentlemen, is a hardy annual, but you will excuse my referring to it, as it constituted an important problem in our domestic affairs and demanded the close attention of your Committee during the year. It would take too long to narrate even briefly the events that marked the various stages of our negotiations with the Municipality. The position to-day is that the matter stands referred to the Chief Judge of the Small Causes Court for a final decision. The first case is now being heard and the Court has recorded the evidence of Mr. Entwistle, who made the recent mill valuations in Bombay, and who has had considerable experience of mill-rating cases in Lancashire.

Power Costs.

Another matter to which I should like to refer is the settlement which the Committee have been able to reach after very protracted negotiations with the Tata Hydro-Electric Agencies, Ltd., in regard to the rates for the supply of power to our mills. The new rates' schedule submitted by the Power Companies was very closely scrutinized by an expert Sub-Committee of the Association and recommended for adoption as it constituted, in their opinion, a considerable advance on any terms previously offered by the Tatas. It is anticipated that, over the industry as a whole, the application of this revised tariff will result in a saving of about Rs. 10 lakhs per annum, though it is to be regretted that the smaller mills will not, by reason of their smaller power requirements, share in this all-round saving to the same extent as the larger mills. It may be stated in passing that under the new schedule which came into force on 1st January 1930, there will be a considerable reduction in the payments to be made by mills when they are precluded for any reason whatever from working for a prolonged period. The Committee were also successful in bringing the representatives of the Power Companies to agree to certain terms and conditions of the contract to be entered into by the mills. The effect of these alterations has been to simplify the contract and to make it less onerous in its application. If any questions arise out of the contract, I am sure they will be dealt with in the spirit of accommodation which has characterised the settlement.

Publication of Prices of Mill-made Goods.

To turn to another direction of the Committee's activities during the year, I might mention the steps taken by the Association to provide the public with an authoritative record of prices of the main lines and specialities manufactured by our mills. It will be remembered that, at the commencement of the *Swadeshi* movement last year, there was an apprehension in the public mind that cloth prices would soar and the consumer would be penalised. In response to the representations made to the Association in this behalf, the Committee resolved to publish every fortnight a list of prices of the principal lines of member mills' manufactures for which there was a large demand in the main consuming centres of the country. The publication of this composite price-list of our manufactures has been welcomed by the consuming public as an indication of our desire to check profiteering by the large stockists and dealers in our goods up-country. The list is circulated by several Chambers of Commerce among their constituent members and is reproduced in many widely-read papers throughout the country. I may also mention in this connection that the Association has now made special arrangements to furnish its members regularly with detailed reports of conditions and trends in the various up-country piecegoods markets, in which our members are becoming increasingly interested.

I have pleasure in seconding the adoption of the Report.

The resolution was put to the vote and carried unanimously.

On the motion of Mr. F. F. Stileman, seconded by Mr. Ahmed F. Currimbhoy, it was resolved :—

> "That Messrs. A. F. Ferguson & Co. be and are hereby appointed as Auditors of the Association's accounts for the current year on the usual remuneration hitherto paid to the Association's Auditors."

Mr. S. D. Saklatvala proposing and Mr. F. Stones, O.B.E., seconding, it was also resolved :—

"That the following donations be sanctioned and paid out of the Association's funds for the current year :—

	Rs.
The Victoria Jubilee Technical Institute	1,500
The Police Comforts Fund	1,000
The Sir J. J. Hospital Nursing Association Fund ..	750
The Textile Technical School	500
The Sydenham College of Commerce and Economics ..	500
The Bombay Textile and Engineering Association ..	400
The Goculdas Tejpal Nursing Association Fund ..	250
The Maharashtra High School	150."

On the motion of MR. J. B. PETIT, a vote of thanks was accorded to the Chairman for his very able conduct of the Association's affairs during the year.

Millowners' Association, Bombay.

Section II.

FOREWORD, PRELIMINARY REPORT AND ACCOUNTS OF THE ASSOCIATION.

REPORT

OF THE COMMITTEE OF THE

MILLOWNERS' ASSOCIATION, BOMBAY

For the Period 1st January to 31st December 1930.

FOREWORD.

THERE is little doubt that the special feature of the year 1930 was the setting up of new low records of commodity prices throughout the world. At the very commencement of the year it became apparent that one of the greatest slumps in the economic history of the world had set in, blighting all hope of an early recovery to normal conditions. The crash on the American Stock Exchange in the autumn of 1929 gave, as it were, the finishing touch to the economic factors already at work in most countries. The result briefly was that prices of agricultural products as well as manufactured articles came tumbling down in spite of determined attempts in some countries to stop the cataclysmic fall. No steps, however, which human ingenuity can devise can ever serve to alter permanently the economic law of supply and demand or of action and reaction. The fictitious high values in spite of deflation, which had been taking place in many countries for years past, could not be expected to last for ever, and adjustments of values were bound to take their course. There were special reasons, however, which brought about an unforeseen fall in agricultural produce, in some instances prices going below the actual cost of production. As a consequence, there was a fall in manufactured articles also, though manufacturing charges could not be lowered in the same proportion. Experts have put forward various theories, some laying emphasis on the monetary conditions in the world and others stressing the economic factors. We are told on the one hand that the main reason for this slump is over-production of agricultural and industrial produce, or perhaps really to a lack of balance between industrial and agricultural production ; the gap between wholesale and retail prices is also alleged as a contributory cause ; greater use of labour-saving machinery which increases production and causes unemployment is also held by some to have accentuated the depression ; it is also believed that an aftermath of the war was inevitable and that the prosperity hitherto enjoyed by industry, trade and agriculture was wholly artificial. On the other hand, financial experts hold that the whole trouble is really due to maladministration of gold. Currencies in most countries had to be reorganized, and as the amount of monetary gold available was always regarded by Governments as a measure of the quantity of currency to be issued, there was, as a result, a scramble for gold. The United States of America and France initiated a policy of gold-grabbing and both countries succeeded in rapidly accumulating the metal far in excess of quantities required for their monetary needs, thus leading to curtailment of currency and credit in other countries with a gold standard, while production continued at the old rate in both industry and agriculture. The long period

of deflation, which obtained in some countries, is also held by financial experts to have led to the same result ; others throw a greater part of the responsibility on the Stock Exchange crisis in America leading to the failure of several banks ; one high authority attributes the present trouble to the increasing amount of " savings " on the part of people throughout the world, whereas at such a juncture people should spend more so that money being kept in circulation might relieve the stringency. The flooding of the Silver Market, for which Mexico and the United States of America are mainly responsible, brought about a similar catastrophe in countries with silver as medium of exchange. India was thus caught in the vortex of a great economic whirlpool like most countries, and although, as we shall see later on in connection with the textile industry, political factors may have added to her trouble, economic distress of a world-wide nature is the root cause of the slump that prevailed during 1930. Indian trade and industries, however, had to contend against another factor. The slump in other countries was at least accompanied by a period of cheap money. The Bank of England rate came down during the year from 5 per cent. to 3 per cent. ; the Federal Reserve Bank of New York brought its rate from $4\frac{1}{2}$ to $2\frac{1}{2}$ per cent. and further reduced it to 2 per cent.—a record low rate—on 24th December. In France, too, the rate reached $2\frac{1}{2}$ per cent. Even the German Reichsbank brought down its rate from 7 to 4 per cent. although owing to political troubles she had later on to raise it again to 5 per cent. In Europe generally the rate declined and has lately been kept round about 3 per cent. India, however, owing to the currency and exchange policy of the Government, necessitating the sale of Reverse Council Bills, issue of Treasury Bills, the contraction of currency for the purpose of maintaining the exchange ratio and depletion of Gold Reserves, was obliged to pay a high rate of interest ranging from 5 to 7 per cent. As far as the textile industry is concerned, these factors and others to which we shall refer later, nullified in a great measure the benefits arising from the protective measure passed earlier in the year by the Government of India and the fillip which the industry received due to the boycott and *swadeshi* movements.

As mentioned above, the year under review has been one of practically continuously falling prices in all commodities including farm products, and of the latter cotton has been about the worst sufferer. Even the resources at the command of the richest Government in the world, the United States of America, which set up a special body, the " Federal Farm Board," to support prices, could not prevent the debacle which occurred. As a matter of fact, it is doubtful whether the activities of this body were not in a measure responsible for the severity of the decline that ultimately occurred in cotton. The action of the Farm Board in maintaining prices for May and July deliveries at very high levels compared to the prices for later deliveries not only retarded the consumption of American cotton which was only partly replaced by other growths, but actually created a feeling of insecurity in the minds of traders and speculators as it was felt that the large quantities taken delivery of by the Farm Board would have to come into the market at some time or other, and it is not unlikely that this feeling intensified the depression that was otherwise due to economic causes. Even as the Farm Board tried to put up prices by purchasing May and July contracts and asking for deliveries, so in the local market the East India Cotton Association tried to stem the process

of decline by fixing on the 6th June the minimum price below which it was not permissible to trade. When the minimum prices were fixed Indian cotton was selling at very low prices compared to Americans, but the continuous fall in the price of the latter which commenced from early June coupled with bearish feeling in the local market owing to various causes made the minimum price inoperative, and it had to be given up within about a fortnight. So far as Indian cotton is concerned, the low prices reached in the middle of December this year were not touched previously during this century except during the third week of October 1914.

The opening prices of cotton were practically the highest of the year. Opening locally at Rs. 308 the price fluctuated between Rs. 295 and Rs. 308 till the third week of January when a decline set in with some minor reactions until Broach was quoted at Rs. 248 towards the middle of March. New York and Liverpool showed similar changes though the decline was not so pronounced. From this point there was a considerable reaction, New York gaining about 200 points and Liverpool 100 points during the next four weeks. The local market, however, lagged behind, gaining only about Rs. 25. From about the middle of April politics had as much to do with cotton prices in India as any other factor. There were frequent *hartals* in Bombay which resulted in disorganizing all business. As a consequence, in spite of the fact that New York and Liverpool markets were comparatively steady till about the end of May, the local market continued weak, and the East India Cotton Association fixed minimum prices for trading, as stated above. But with the beginning of June commenced a decline in American cotton markets which continued till the end of August, nearly 400 points being lost in the three months, about 200 of which were lost in the first three weeks of June. The limitation placed by the East India Cotton Association had, therefore, to be given up on the 20th of June, and within a week prices reached the low figure of Rs. 203 for July-August contracts, and another Rs. 20 were lost within about a month. September, October and the first half of November saw comparatively steady markets around 11 cents in New York and Rs. 200 locally, but from the third week of November a steady decline set in which continued till the middle of December when the local market registered the lowest prices of the century while New York touched 9¼ cents. The latter half of December saw steady markets and the year closed with Broach at Rs. 174 and New York January at about 9¾ cents.

The movement for boycotting foreign piecegoods generally, and fine English piecegoods in particular, naturally created a demand for finer *swadeshi* cloths, and this induced mills to import long-stapled Egyptian cottons, imports of which reached a record. In consequence of the Indian mills turning to finer counts, considerable quantities of American cotton have also been imported by shippers, but owing to their prices being comparatively high, they have not found a ready market, and most of the cotton imported is yet unsold.

As in cotton, yarn markets showed a continuous decline, and the offtake was also unsatisfactory. The steadiness of cotton in September and October gave some confidence to the market, but with the decline that set in in cotton, yarn markets also became demoralised once again, and demand

tapered off. The prices of 10s and 20s yarns were 8 annas and 10 annas 9 pies a lb. respectively at the beginning of the year, and these continuously declined until prices at the end of the year touched their lowest level, viz., 5 annas 9 pies and 7 annas 6 pies respectively.

The position in the cloth market has also been unsatisfactory throughout the year. It is doubtful whether, but for the intense *swadeshi* movement which prevailed during the period, several Bombay mills could have continued their operations throughout the year as they did. The advantages which the movement afforded were, however, counterbalanced to a great extent by the troubled political situation and the tense feeling which prevailed in Bombay, resulting in frequent *hartals*, as already mentioned, which created a situation which shook the confidence of merchants and hampered credit. The continuous fall in the price of cotton also brought about a similar decline in the cloth market, merchants buying only for their immediate requirements. Stocks of cloth with mills rose from 137,000 bales at the beginning of the year to over 200,000 bales by the end of August. The situation in the cotton market during September and October improved the offtake, though prices realized by mills did not increase as they were more anxious to decrease stocks than to realize prices commensurate with their higher costs. The price of standard longcloth which was 14½ annas at the beginning of the year declined to 13¼ annas by the end of January and kept steady at this price till the middle of May when there was a small rise of a quarter of an anna. Remaining steady at 13½ annas for about a month, prices began declining again until the end of the year when standard longcloth was sold at 11½ annas. The demand for cloth that had sprung up stopped again when cotton began declining from the middle of November, and the only gleam of hope at the end of the year was the fact that up-country centres were depleted of stocks and a demand was certain to arise sooner or later. Any improvement in the political outlook is also bound to be reflected in an improvement of trade generally and of the cloth market in particular.

ELECTION OF CHAIRMAN OF THE ASSOCIATION FOR 1931.

The annual ballot for the office of the Chairman of the Association was held on the 6th January 1931, and resulted in the election of **Mr. H. P. Mody.**

ELECTION OF DEPUTY CHAIRMAN OF THE ASSOCIATION FOR 1931.

The annual ballot for the above election took place on 13th January 1931, and resulted in the election of **Mr. T. V. Baddeley.**

ELECTION OF THE COMMITTEE FOR 1931.

The ballot for the election of the remaining 18 members of the Committee was held on 20th January 1931, and the following members were duly elected :—

Sir Dinshaw M. Petit, Bart. ; Sir Victor Sassoon, Bart. ; Sir Ness Wadia, K.B.E., C.I.E. ; The Hon'ble Sir Dinshaw E. Wacha, Kt. ; Sir Joseph Kay, Kt. ; Sir Munmohandas Ramji, Kt. ; Mr. Ahmed F. Currimbhoy ; Mr. F. E. Dinshaw ; Mr. A. Geddis ; Mr. Lalji Naranji ; Mr. J. B. Petit ; Mr. Ratansi D. Morarji ; Mr. N. B. Saklatvala, C.I.E. ; Mr. S. D. Saklatvala ; Mr. F. F. Stileman ; Mr. F. Stones, O.B.E. ; Mr. Madhavji D. Thackersey, and Mr. C. N. Wadia, C.I.E.

BOMBAY LEGISLATIVE COUNCIL.

ASSOCIATION'S REPRESENTATIVE.

In accordance with the prescribed regulations, **Mr. H. P. Mody** was elected as the Association's representative in the Bombay Legislative Council. But shortly thereafter, by virtue of an amendment of the Legislative Assembly Electoral Rules, the Bombay Millowners' Constituency was offered a seat in the Legislative Assembly, and in the ballot which was subsequently held by the Association, **Mr. Mody** was returned to the Assembly. Mr. Mody's seat in the Legislative Council was therefore declared vacant, and in the bye-election which ensued **Mr. J. B. Petit** was returned as the Association's representative in the Council.

VICTORIA JUBILEE TECHNICAL INSTITUTE.

Towards the end of April **Sir Munmohandas Ramji, Kt.,** the Association's representative on the Board of the Victoria Jubilee Technical Institute, resigned his seat on account of ill-health and the Committee appointed **Mr. V. N. Chandavarkar** in his place.

CITY OF BOMBAY IMPROVEMENT TRUST.

Association's Representative.

Early in July the Secretary of the Improvement Trust informed the Association that **Mr. Ratansi D. Morarji,** the Association's representative on the Improvement Committee, having ceased to be a member of that Committee under Section 16 of the City of Bombay Improvement Trust Transfer Act, 1925, it was necessary for the Association to arrange for the casual vacancy being filled up in accordance with the provisions of the said Act. The Committee accordingly appointed **Mr. A. P. Sabavala** of the Coorla Spinning and Weaving Co., Ltd., as their representative on the Improvements Committee.

THE INDIAN CENTRAL COTTON COMMITTEE.

Association's Representative.

Early in February, the Secretary of the Indian Central Cotton Committee informed the Committee that under Rule 3 of the Indian Cotton Cess Rules, **Mr. S. D. Saklatvala** would complete his term of office as the Association's representative on the Indian Central Cotton Committee on 31st March 1930, having served for a term of three years, and requested them to nominate another representative, in accordance with the provisions of Rule 4 of the Cotton Cess Rules, to fill this vacancy. The Committee re-appointed **Mr. Saklatvala** as their representative and informed the Secretary of the Indian Central Cotton Committee accordingly.

NOWROSJEE WADIA MATERNITY HOSPITAL—BOARD OF MANAGEMENT.

Association's Representative.

Early in February **Mr. A. Geddis,** one of the Association's representatives on the Board of Management of the Nowrosjee Wadia Maternity Hospital, resigned his appointment. The Committee appointed **Mr. N. B. Saklatvala** to the vacancy and informed the Chairman of the Board of Trustees accordingly.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS ADVISORY BOARD.

Association's Representative.

Early in March the Government of Bombay informed the Committee that the constitution of the Advisory Board of the Sydenham College of Commerce and Economics had been revised, and requested them to appoint a representative to serve on the reconstituted Board. The Committee appointed **Mr. H. H. Lakin,** and informed Government accordingly.

G. I. P. RAILWAY ADVISORY COMMITTEE.

ASSOCIATION'S REPRESENTATIVE.

In accordance with the rules for the constitution of the above Advisory Committee, the tenure of office of the old Committee terminated early in May, and the Association was requested to appoint a representative to serve on the reconstituted Committee. The Committee accordingly appointed **Mr. A. Geddis** who, according to the rules, will act for a period of two years from 1st June 1930.

B. B. & C. I. RAILWAY LOCAL ADVISORY COMMITTEE.

ASSOCIATION'S REPRESENTATIVE.

Towards the end of April the Committee of the Association appointed **Mr. H. P. Mody** as the Association's representative on the B. B. & C. I. Railway Local Advisory Committee *vice* **Sir Munmohandas Ramji, Kt.,** who resigned his seat on account of continued ill-health. But as Mr. Mody proceeded to England at the end of October to attend the Round Table Conference, the Committee appointed **Mr. Ahmed F. Currimbhoy** as their representative on the Advisory Committee till Mr. Mody's return.

EXCISE ADVISORY COMMITTEE.

ASSOCIATION'S REPRESENTATIVE.

Early in December 1929, the Collector of Bombay informed the Association that the triennial period for which the Excise Advisory Committee was formed in 1926 had expired, and requested the Association to appoint a member to serve on the Advisory Committee for the current triennium. The Committee appointed **Mr. A. F. Currimbhoy** as their representative and informed the Collector accordingly.

MEMBERSHIP OF THE ASSOCIATION.

The total membership of the Association on 31st December 1930 was 89 as against the same number at the end of December 1929.

The Assur Veerji Mills, Ltd.; The Madhorao Scindia Mills, Ltd.; The Mathradas Mills, Ltd.; The Premier Mills, Ltd.; and the Raja Bahadur Motilal Bombay Mills, Ltd., ceased to be members of the Association while The Ahmedabad Advance Mills, Ltd.; The New Victoria Mills, Ltd.; The Osmanshahi Mills, Ltd.; The Raja Bahadur Motilal Poona Mills, Ltd.; and the Sultania Cotton Manufacturing Co., Ltd., were elected members of the Association during the year under review.

AUDITORS.

At the Annual General Meeting of the members of the Association held on 25th February 1930, Messrs. A. F. Ferguson & Co. were appointed as auditors of the Association for the current year on the remuneration hitherto paid to the Association's auditors.

CONTINUOUS REPRESENTATION IN THE ASSEMBLY.

(*See pages* 12 *and* 91 *of Report for* 1929.)

In the Association's Annual Report for 1929 it was stated that a representation was addressed by the Association to the Government of India regarding the desirability of according the Association the privilege of electing a member to every session of the Assembly. This was followed by another representation towards the end of July pointing out how very necessary it was that this Association should always have a representative in the Assembly where so many questions affecting the interests of the industry were discussed from time to time. The Committee also urged that the special position which this Association occupied and the all-India interests it represented made it necessary that separate representation should be permanently secured to it. The Committee were aware that this could not be accomplished until the constitution of the Assembly was reformed, but they suggested that the object in view might be temporarily attained by nomination.

A communication has since been received from Government stating that the suggestions made by the Committee will be taken into consideration by His Excellency the Viceroy when making nominations to the next Assembly. (*Appendix* **1**.)

MEMBERSHIP FEES FOR SILENT MILLS.

The question of a reduction in membership subscription in the event of a continuous closure of mills for a period of six months or more, not due to a strike or a lockout, had been discussed by the Committee in connection with the resignation of two members in 1927. The feeling then seemed to be against any change being made in the Association's Rules which would permit of any relief in the matter of subscription being granted to members who could not pay their full subscription for the special reason mentioned above.

The question was again considered during the year under review, and in view of the immediate possibility of a certain number of mills being closed down indefinitely, the Committee deemed it necessary to reconsider their previous attitude in the matter. It was accordingly resolved " that an amendment of the Rules of the Association be drafted for presentation to and acceptance of the general body of members, providing for the payment of a subscription of Rs. 100 per annum in the case of mills entirely closed for the whole of the calendar year provided such closure is not due to a strike or

lockout." An urgent General Meeting of members was held on 13th February when the following resolution was adopted *nem con* :—

"After existing Rule No. 36, the following rule :—

'The Committee of the Association shall, in the case of mills which remain entirely closed for one calendar year or more for causes not due to a strike or a lockout, be empowered to remit the ordinary membership subscription, and to substitute therefor a subscription of Rs. 100 only for each calendar year during which the mills remain entirely closed.'

shall be added."

At the same meeting, the addition of the following rule was also sanctioned :—

"The Committee shall have authority at any time and from time to time, if for any reason they shall consider it advisable to do so, to attach to the office of the Chairman of the Committee a remuneration or honorarium of such amount, and to operate from such date and for such period as the Committee may determine, and such remuneration or honorarium shall be met from the revenues of the Association."

STANDARDISATION OF WAGES.

(*See page* 60 *of Report for* 1929.)

In the last Annual Report of the Association it was stated that a special Sub-Committee of the Association had revised the standardisation scheme in the light of the recommendations made by the Fawcett Committee, including the removal of the $7\frac{1}{2}$ per cent. cut in weavers' wages and the consolidation of the existing dear food allowance with the basic wage. The Fawcett Committee, it will be remembered, also considered that consultation with, and the active co-operation of, labour were conditions precedent to the successful introduction of the scheme in Bombay, and as such co-operation was not forthcoming—there being no leaders whom the Association could usefully consult in this matter—the Committee decided not to introduce the scheme for the present. At the same time they recommended that the rates laid down in the weaving section of the revised scheme should be taken as a guide by members in respect of the weaving rates to be paid for new sorts of cloth when manufactured. It was also made clear that the weaving rates payable for new sorts should not be less than those laid down in the standard list when two looms were tended by one weaver. (*Appendix* **2**.)

MUNICIPAL ASSESSMENT OF BOMBAY COTTON MILLS.

(*See pages* 16 *and* 98 *of Report for* 1929.)

In the last Annual Report of the Association reference was made to certain terms offered by the Municipal Commissioner for the assessment of

cotton mills. Mr. C. N. Wadia and Sir Ness Wadia, it was stated, objected to these proposals and put forward certain counter-proposals. Figures were worked out showing the nett assessment which would become payable under each method and mills were asked to state clearly which method of assessment they were prepared to accept. It was also made clear to members that unless a large majority of mills agreed to accept the Commissioner's terms, the probable alternative would be that mills would be separately assessed by the Commissioner according to the provisions of the Municipal Act and that assessments would probably be based on the hypothetical letting value of the mills, in which event, mills which considered that their assessments were too high would need to contest their assessments in the Courts.

The result of this enquiry was that a great majority of the mills considered that assessments based on the Commissioner's terms were too high, and were ready to contest such an assessment in the Courts. The alternate proposals put up by Mr. C. N. Wadia and Sir Ness Wadia were, however, acceptable to a great majority. A communication was accordingly addressed to the Municipal Commissioner, urging him to reconsider the terms previously offered by him in respect of buildings, and substitute therefor an assessment calculated at the rate of Rs. 3-8-0 per sq. ft. of floor area, in which case, the Committee were ready to recommend mills to agree to a uniform valuation of Rs. 7 per sq. yd. for mill lands with a deduction of 66⅔ per cent. for unused land capable of being fenced off. In the event of the Commissioner being unable to agree to this proposal, the Committee suggested that he might meet one or two representatives of the Association and select two or three mills whose assessments might be made the subject of friendly test cases

The Commissioner did not agree with the Committee's suggestions, and towards the end of February he assessed all mills at a uniform letting value of Rs. 5 per 100 sq. ft. for the year 1929-30.

In consultation with their solicitors the Committee advised members to protest against this increased assessment, and the services of Mr. Gilbert-Lodge were requisitioned to assist them in presenting their cases to the Assessor and Collector of Taxes.

Towards the end of April the complaints filed by the undermentioned mills were taken up by the Assessor and Collector of Taxes.

1. Raja Bahadur Motilal Bombay Mills.
2. Bombay Cotton Mills.
3. Morarji Goculdas Mills.
4. Gold Mohur.
5. Mohomedbhai Mills.

The mills in question were represented by Mr. Gilbert Lodge. Mr. Blair of Messrs. Crawford Bayley & Co. and Mr. Kanga, the Municipal Architect, appeared for the Municipality. However, no immediate decision was awarded on the subject-matter of the complaint. In the meantime, as a result of certain informal discussions which took place between the Chairman of the

Association and the Municipal Commissioner, certain proposals to refer the matter to counsel of standing for arbitration were placed before the Committee, but were not accepted. Further discussions followed, and it was finally agreed that the Commissioner should make a further offer to the Association on the lines of his previous offer made in October 1929, with a special rebate to cover trade depression.

Accordingly, early in November the Municipal Commissioner informed the Committee that he was prepared to assess mills for a fixed number of years —say five—on the contractor's basis on the following rates :—

(*a*) Land being valued at 4 per cent. on the cost taken at Rs. 7 per sq. yard.

(*b*) Buildings at 6 per cent. on the cost at 4 as. 6 ps. per cubic ft.

provided that the assessment so arrived at was taken as *net*, and not as gross and subject to a further deduction of 10 per cent. However, he was prepared to make a deduction of 10 per cent. on account of the depressed condition of the industry for a period of three years only from 1st April 1929 without admitting any liability on his part to do so on the contractor's method.

After a careful consideration of the above proposals, the Committee informed the Municipal Commissioner that they were entirely unacceptable for the following among other reasons :—

(1) that the cost basis of $4\frac{1}{2}$ annas per cubic foot for buildings was too high in view of the fact that additions had recently been made to three important mills at rates averaging less than $3\frac{1}{2}$ annas per cubic foot, and mills sold recently had changed hands at figures corresponding to less than $2\frac{1}{2}$ annas per cubic foot on the average ;

(2) that the proposals now made compared unfavourably with those made by the Municipal Commissioner " without prejudice " a year earlier ;

(3) that mill values now corresponded with values in pre-war years, and there was no longer any justification for retaining the $87\frac{1}{2}$ per cent. increase over the 1913 assessments but ample justification for reducing them to correspond more or less with pre-war assessments ;

(4) that mills had been leased recently at rentals which went to prove that the present and the proposed assessments were far too high ;

(5) that in view of the depression which had existed in the industry for many years and still continued, reductions in the assessments of mills were long overdue.

The Committee further stated that they had been reluctant to arrive at this decision which probably meant that every mill's assessment would have to be contested, but that the differences between their respective view-points appeared to be too wide to admit of any other solution.

Some time after this the Assessor and the Collector of Taxes in awarding his decisions in the complaints lodged by the mills, confirmed the increased assessments sought to be levied by the Commissioner.

These decisions are now under appeal before the Chief Judge of the Small Causes Court. The Association's solicitors have been instructed to afford the necessary legal assistance to members, and the services of Mr. B. J. Desai, counsel, and Mr. Gilbert Lodge have also been engaged to appear before the Chief Judge of the Small Causes Court when the appeals are heard. (*Appendix* **3.**)

POWER COSTS.

(*See pages* 19 *and* 129 *of Report for* 1929.)

The discussions in regard to the question of the rates at which it was possible for the Tata Hydro-Electric Agencies, Ltd., to supply power to cotton mills in the City, which had been protracted for over two years, were brought to a satisfactory termination in the beginning of the year.

The rates offered by the Power Companies are as under :—

SPECIAL RATES—SCHEDULE T-1.

Applicable only to textile mills in Bombay Island and to consumptions of 500,000 *units and upwards per annum.*

Maximum demand charge.—Rs. 3-8-0 per month per kilowatt of maximum demand, which payment entitles consumer to use 35 units for each kilowatt up to 1,150 kilowatts and 70 units for each kilowatt in excess of 1,150 kilowatts.

plus

Energy charge—.50 anna per unit for the next 200,000 units used per month.

.40 anna per unit for all additional units used per month.

The maximum demand for billing purposes during any month shall be the maximum demand registered as occurring during the particular month ; provided, however, that such maximum demand shall not in any case be less than eighty-five (85) per cent. of the maximum demand occurring during the twelve months ending with the billing month.

The Power Companies have also agreed that in the case of mills under the same ownership, having two or more supply contracts for one point of delivery, they shall be entitled to the application of the new tariff on their entire consumption, and that where delivery was all in one compound, there would be no difficulty in grouping contracts together at the rate laid down in the new schedule.

The new schedule rates would be given retrospective effect from the 1st of January 1930 to all mills who sent in their written acceptance to the Power Companies on or before the 6th February 1930.

Duration of contracts.—With reference to the duration of the new contracts, the Power Companies were prepared to enter into such contracts for a period of not less than 8 and not more than 15 years, taking into consideration as a general guide the unexpired portion of the present contract and the wishes of both contracting parties.

Equipment hire.—In cases where equipment was also supplied by the Power Companies, the Power Companies also agreed to arrive at the equipment hire on the basis of capital cost and cost of maintenance rather than on unit consumption or energy.

On an examination of the figures of maximum demand of all mills in Bombay the special Power Costs Sub-Committee recommended :—

(1) That in the case of mills which were obtaining power at the rate of .725 annas per unit or higher, the new schedule should be accepted.

(2) That in the case of mills obtaining their power at .5 anna or less per unit, it would not be advisable to change over on to the new schedule. Most of the contracts at .5 anna or lower rates would expire, however, at an early date, and it had been agreed by the Power Companies that on expiry of such contracts, the new rate schedule should be open for their acceptance.

(3) That in the case of mills obtaining their power at .65 annas per unit, the new rate schedule would probably be advantageous where the maximum demand exceeded 1,300 K. W. per month (this figure is only approximate), and individual mills should estimate the exact effect of the application of the schedule before accepting it.

(4) That in the case of small mills where the maximum demand was less than 1,150 K. W. (this figure is only approximate), the new schedule would probably be not so good as the existing rate of .65 annas in normal working periods.

(5) That the new schedule would mean a considerable reduction in the payments which would have to be made to the Power Companies during a prolonged stoppage such as occurred in 1928.

In view of the Sub-Committee's findings, the Committee recommended members who were paying .725 annas or more per unit to accept the new schedule, and in the case of mills getting their power at .65 annas, it was pointed out that acceptance or non-acceptance of the rates should be decided upon only after considering the exact effect of the new schedule.

Where mills obtained their supply at .5 anna per unit or less under normal conditions the Committee considered that it would be advisable to allow existing contracts to run to the date of expiry.

Terms of the Power Contract.—When Messrs. Tata Sons, Ltd., conveyed their offer in respect of the rates to be charged for power they had also indicated that a new and simpler contract more flexible and less onerous in application than the existing contract would be framed.

The matter was further discussed between representatives of the Power Companies and the Power Costs Sub-Committee of the Association and the following principal changes were made in the new contract :—

(1) A reduction in the rate for the hire of the Company's motor equipment from .075 to .05 anna per unit per month.

This new figure would mean that no mills, except those on the old Hydro-Electric contracts, would have to pay more for equipment hire and even in these cases, the charge for the hire of motor equipment would remain the same. This concession might be considered substantial more especially as mills which considered the rates for hire of equipment to be unduly high had been given the option of purchasing the equipment at a valuation to be fixed by arbitration.

(2) Liberty to mills to utilize any power, providing apparatus was installed by them prior to the date of the agreement, for power in excess of the contract demand.

In the earlier discussions on the subject the representatives of the Power Companies were not willing to allow the consumer to supply the power requirements of his factory for extensions and for those portions of the mill which were not using Tata power, except with the power furnished by the Company under the agreement. Subsequently, however, as a result of the representations made by the Power Costs Sub-Committee, the Company agreed that this condition should not be held to exclude the use by the consumer of any power, providing apparatus was installed on or before the date of the agreement.

(3) Removal of the restriction in regard to working hours.

The original draft agreement sought to limit the supply of energy during the normal working hours of cotton mills in Bombay which were to be deemed not to exceed 12 hours per day. It was pointed out by the Power Costs Sub-Committee that this failed to provide for the possible supply of additional power required for working double shifts. The Company thereupon agreed to modify the wording of the clause to apply to all general factory operations. It was thus made clear that the additional energy required for double-shift working was to be supplied under the terms of the existing contract.

(4) All equipment supplied by the Company to be equal to British standard specification.

In the case of equipment to be supplied by the Company, the Company at first only made themselves liable for it to be first-class quality. The Company, however, subsequently agreed to meet the wishes of the Power Costs Sub-Committee and gave an undertaking that such equipment would be equal to British standard specification in addition to being of first-class quality.

(5) *Metering Clause.*—Clause 14 of the revised agreement provided that ' the Company will instal and maintain such meter or meters as may be required to properly measure the electrical demand and energy consumed.....' Under this clause, the Companies were entitled to adjust their meter on the high-tension side, and the point was brought forward during the negotiations with the representatives of the Power Companies, when the contract was discussed, but at that time, no mills had reported that their current was metered on the low-tension side of the transformers, and the contention that metering was almost invariably done on the high-tension side, was accepted by the Sub-Committee.

However, from representations received from a number of mills subsequently, it appeared that quite a number of consumers who were using the Company's transformers were at the moment metered on the low-tension side, and the acceptance of the metering clause in the new contracts would raise their power charges.

The matter was accordingly represented to the Power Companies, who pointed out that in a few cases—and possibly, as a matter of convenience to the Supply Companies at the time of original installation—meters had been installed on the low-tension side of the transformers. It was not, however, the immediate intention of the Power Companies to incur the considerable additional expenditure involved in scrapping the existing metering equipment and replacing it by new equipment installed in the proper location. This, they stated, would be done from time to time as occasion permitted, and that, in the meantime, the contract must be executed in the standard form as, otherwise, they would be exposing themselves to the charge of undue preference. However, the Power Companies did not wish any mill to feel in any way injured in this respect, and to those mills which had, for some reason, been measured in the past on the low-tension side of the transformers they were willing to give an undertaking that no change in the existing metering arrangement would be made prior to 1st January 1933.

The revised contract and a list of mills which have accepted it will be found in the appendix. (*Appendix* **4.**)

ESTABLISHMENT OF A COMBINED BLEACHING, DYEING AND PRINTING FACTORY IN BOMBAY.

(*See pages 7 and 73 of the Association's Report for* 1929.)

In the last Annual Report of the Association, reference was made to a communication received from the Government of India, requesting information as to the extent to which Government's assistance would be required in

connection with the establishment of a combined Bleaching, Dyeing and Printing Factory in Bombay. It appeared that Government had been informed that there was no possibility of Messrs. James Finlay & Co., Ltd., proceeding with the project, and in view of the importance of the subject, the Government of India were ready to give sympathetic consideration to any proposals which this Association might put forward in order to give effect to the Tariff Board's recommendation. But, before taking any decision in this matter, Government desired to have before them a detailed proposition based on reliable estimates. In particular, Government desired to know :—

(1) Whether Messrs. James Finlay & Co., Ltd., had definitely given up the idea of promoting a Dyeing and Printing Factory, and, if so, what were their reasons ;

(2) whether the Association was still interested in the proposition, and, if so, whether there was any chance of the Association itself or a group of its associated members consenting to promote such an undertaking either (*a*) independently or (*b*) with Government financial assistance ; and, if so, what sort of assistance will be required ;

(3) what would be the capital required for the establishment of the factory, its probable working results and what arrangements would be made between the Company and the Bombay mills to avoid the creation of a monopoly and to prevent profiteering.

In answering the specific points raised by Government, the Committee stated :—

(1) There was no likelihood of Messrs. James Finlay & Co., Ltd., proceeding with the scheme as, in their opinion, the rates for water offered by the Government of Bombay were exorbitant.

(2) Enquiries made from certain members of the Association with a view to ascertain whether any proposal of a like nature would receive their financial support also met with strenuous opposition from among those who owned bleaching and dyeing plants, for the reason that their own plants which were not working to full capacity might be rendered completely idle if a central plant was established.

The financial position of the industry also precluded the possibility of the industry supporting a proposition of this nature, and any financial resources which mills might have at their command at present must, it was thought, be devoted to reorganization in the direction of replacement of old machinery and the introduction of automatic looms on a larger scale than had hitherto been possible. Public support to a project on the lines outlined by the Tariff Board was also unlikely in view of the general conditions of the money market in Bombay and the continuous depression in the textile industry. Under these circumstances, a special Sub-Committee of the Association had considered the possibility of erecting a Central Bleaching and

Dyeing Plant by concentrating under one control all the dyeing and bleaching machines in Bombay which would serve as a nucleus of a combined plant. But after a careful study of the data collected in this connection, they were of the opinion that the cost involved in the removal of individual plants and the difficulty of their adjustment to the requirements of an up-to-date bleaching and dyeing factory would far outweigh any advantage which might accrue as a result of this suggestion.

While the Committee regretted their inability, for the reasons outlined above, to put forward practical suggestions for the initiation of a scheme for the establishment of a combined factory, they thought that such a scheme might be capable of adoption if trade conditions improved or if proposals which were being made for an amalgamation of mills were carried to a successful issue. (*Appendix* **5**.)

TOKA LAND ASSESSMENT.

(*See pages* 21 *and* 142 *of Report for* 1929.)

In the last Annual Report of the Association it was stated that the Collector of Bombay offered to re-assess all Toka lands occupied by mills and due for re-assessment on 1st November 1929 at double the existing rates, viz., 2 pies per sq. yd., with a guarantee for 30 years. It was subsequently understood that the Collector had recommended the acceptance of this offer to Government, but early in April the Sub-Committee of the Association had another interview with the Collector, when they were informed, greatly to their disappointment, that Government were unable to accept the Collector's recommendations, and instead proposed to re-assess mill Toka lands at rates varying from 2 to 8 pies per sq. yd. and reduce the period of guarantee to ten years. At this interview the Collector was good enough to discuss with the Sub-Committee of the Association in some detail Government's reasons for the non-acceptance of his recommendations, and these grounds were examined by the Sub-Committee in detail in a representation addressed to Government towards the end of April.

Government appeared to hold the view that a greater increase in assessment than that proposed by the Collector was justified in view of the fact that, in their opinion, Toka lands had all along been under-assessed. If, in the opinion of the Government, the value of Toka lands had increased out of all proportion to the estimates made in 1879, it was the Sub-Committee's submission, that this was the case only some years back, when, owing to the romantic expansion made by the mill industry during the war and post-war years, land and buildings occupied by mills or used for mill purposes, directly or indirectly, or situated in the neighbourhood of mills by virtue of their association with the mill industry, gained in value, but now the continued depression in the industry and the uncertainty of its future prospects, had greatly altered the situation from what it was before 1923 with the result that there was practically no demand for Toka land.

Another argument advanced by Government for rejecting the Collector's recommendations was that Government could not afford to lose any revenue at the moment. While the Sub-Committee fully appreciated Government's position in this matter, they pointed out that the position of the Bombay mill industry had also steadily deteriorated since 1923, and its losses had increased from 128 lacs of rupees in 1923 to 295 lacs in 1928 ; and the results of the working for the year 1929, which were not available, promised to yield another big deficit. Government's attention was also drawn to the enormous contributions made by the industry during the boom years to the public exchequer to enable Government to prosecute the war and to proceed with the various schemes for the improvement and development of Bombay and its suburbs. Since then, the industry's profits had in most cases dwindled to vanishing point, as was evidenced from the figures of income-tax and super-tax realised from mill companies, and what little resources there were still available to the mills, it was pointed out, were absolutely necessary to keep the industry alive till such time as the outlook became brighter. Much as the Sub-Committee desired to augment Government's income, they submitted that the industry's own position was precarious and that any abrupt re-adjustment of its financial obligations without taking into consideration its present taxable capacity, would seriously jeopardise its competitive ability. The Sub-Committee did not object to an increase in taxation, but what they desired to submit was, in the words of the Tariff Board, that such an increase should be in *graduated stages, compatible with the industry's ability to pay.* In this respect the Sub-Committee stated that the offer originally made by the Collector of Bombay, which was unfortunately not accepted by the Government of Bombay, met the case in a fair and reasonable spirit.

The next point on which Government appeared to have relied for a greater increase in assessment was that, in their opinion, allowance should now be made for profits made during the boom years. In other words, Government considered that, if the losses made by the industry during the last few years of the depression, were set off against the profits earned during years of prosperity, there still ought to be a substantial credit balance. The Sub-Committee submitted that the position was by no means as happy as Government seemed to have imagined, and pointed out that, taking the figures of profits and losses over a period of years, covering 5 years of prosperity and 7 years of depression, the average nett profit earned by the industry could not be called " abnormal," but was, on the other hand, considerably less than what a commercial or industrial undertaking could reasonably be expected to yield in return for capital invested.

Government considered that it would be unfair to charge concession rates to mills and full rates to other Toka land holders. The Sub-Committee pointed out in this connection that the mill industry being the basic industry of Bombay, its fortunes had a direct bearing on the value and demand for neighbouring Toka lands, and in the event of mills remaining closed for a certain period, the value of surrounding Toka lands would also fall in sympathy, and it was, therefore, in the interests of other Toka land holders that mills should be kept going and saved from being taxed out of existence. It was also pointed out that, while mills had, in recent years, been kept open at a

sacrifice, in the hope of a revival of trade, other Toka land holders in the neighbourhood had plied their usual trade and earned profits by way of interest, etc., received from moneys invested in chawls, etc.

Another point which the Sub-Committee urged for the consideration of Government was in connection with the period for which the rate proposed by Government was to be guaranteed. The Collector of Bombay had informed the Sub-Committee that in view of the restricted user of the land, the period of guarantee was a minor point as it would always be open to the Committee to approach Government for an extension of the period, in case the Committee found that the mill industry stood in need of such further concession. In other words, it was proposed that the new assessment should be guaranteed for 10 years only at the end of which period it should be open to the industry to approach Government again for an extension of the period if the industry still stood in need of such concessions. Government appeared to hold the view that the industry would revive within 10 years and that in this event the question of assessment would have to be reconsidered. While the Sub-Committee considered that a revival in trade might be possible in the period suggested, they pointed out that a re-adjustment of taxation on that ground alone would hardly be justified in view of the fact that, as Government were already aware, mills had already had, as an essential preliminary to re-organization, which was necessary to attain anything like profit-yielding efficiency, committed themselves to heavy financial obligations which it would take some time to wipe off, and at the very least, the interest and standing charges in connection with these commitments would continue to be heavy on the industry for some time to come. The Sub-Committee stated that they had approached the subject with an open mind and were of the opinion that taking all the above facts into consideration, the guarantee should be extended to at least 30 years with a restrictive covenant as to user, which would entitle Government to levy the full economic rates wherever mill toka was being utilized for other profitable purposes. This provision, the Sub-Committee pointed out, would fully protect Government from loss of revenue and exploitation and at the same time afford the industry the assistance which it was badly in need of at the moment.

The representations made are, it is understood, still receiving the attention of the Government of Bombay. (*Appendix* **6**.)

PROPOSED INCREASE IN MUNICIPAL WATER-TAX.

Towards the end of November, the Committee's attention was drawn to the fact that the Municipal Commissioner, in a note submitted to the Standing Committee, had suggested *inter alia* an increase in water-tax by meter measurement from a minimum of 10 annas to 12 annas per thousand gallons.

A letter was immediately addressed to the Chairman of the Standing Committee protesting against the proposal. It was further pointed out that

the Commissioner's proposal should not be accepted for the following reasons :—

1. Section 140 (*a*) of the City of Bombay Municipal Act enunciates the general principle that the charges for water should be reasonable with reference to the expense of providing a water-supply for the City. An analysis of the expenditure incurred by the Municipality from 1922-23 to 1928-29 on the maintenance of the Hydraulic Department and interest on fixed capital expenditure showed the following results :—

Year.	Expenses in Rs. (Lakhs of Rs.)	Surplus carried over after meeting the year's expenses. (Lakhs of Rs.)
1922-23	40.75	7.72
1923-24	47.04	6.72
1924-25	52.69	5.10
1925-26	57.38	7.67
1926-27	64.42	9.31
1927-28	69.58	—1.05 deficit.
1928-29	68.46	—4.01 ,,

It might be noted that the deficit in the year 1928-29 which amounted to about 4 lakhs of rupees would not have existed had it not been for the fact that all mills in the City and Island were closed down entirely for a period of about six months. The Municipal Commissioner's note to the Standing Committee, as far as could be ascertained, did not anticipate any increase in waterworks expenditure or interest on fixed capital expenditure, and for this reason, it appeared more than doubtful whether any increase in water-tax was necessary in order to make income balance expenditure. The Committee were completely in agreement with the Municipal Commissioner when he stated in his note that " a heavy recurring deficit on the supply of water cannot be contemplated with equanimity," but they held that an increase in water-tax was unjustifiable in view of the heavy surpluses which existed for a number of years prior to 1927-28 and which should, in fairness, be set off against the losses incurred during the last two years. They further agreed with the Commissioner that *the statute intends that the water-supply should pay its way and should neither be a source of revenue nor a financial burden to the Municipality*, and pointed out that as in normal years the incomes would be sufficient to meet expenses without any increase in tax, there was no justification for budgeting for a surplus in order to cover a deficit in general revenues.

2. The Committee had always maintained that the charge for water by meter measurement had been unduly high and inequitable in its incidence compared with the cost per thousand gallons incurred by the Municipality and compared with the price charged on a valuation basis to individual householders, and it was pointed out that it would be most unfair to increase the disparity which already existed between the charge by meter measurement and the cost per thousand gallons to the Municipality and between the charge by meter measurement and the charge on valuation basis. The injustice of the existing rates would perhaps be better understood when it is stated that in 1928-29 cotton mills consumed only

1/42 of the total quantity of water brought into Bombay but were made to pay 1/14 of the total revenue. The total cost to the Municipality for providing 27,801 million gallons of water was about Rs. 68 lakhs which meant that the cost to the Municipality was less than 4 annas per thousand gallons, while they charged 10 annas which the Committee maintained was in contravention of the provisions of Section 140 (*a*) of the Municipal Act, which laid down the salutary principle that the charges levied for water should correspond with the cost.

The Commissioner's proposal was not however, accepted by the Corporation, and the minimum rate for water by meter measurement remains at 10 annas per thousand gallons. (*Appendix* **7**.)

RIOT AND CIVIL COMMOTION TARIFF.

Towards the end of February, the Bombay Fire Insurance Association doubled their rates under the Riot and Civil Commotion Tariff for new business. It appeared that the old tariff rates would be applicable in case of renewal business, and in the case of risks fully covered under the tariff, any additional insurance required might be effected at the same rate as at present. This sudden increase in the rates for this type of risk came as a surprise to the Committee, especially as under the terms of the arrangement arrived at at a joint conference between a special Sub-Committee of this Association and the Fire Insurance Association in 1925, it was agreed that "in future any alterations in tariff rates would be settled by joint meetings of the two Associations."

The Committee were of opinion that the matter called for some explanation from the Fire Insurance Association, and as there was a definite provision in the Tariff Circular in force by which it was competent for their Association to increase the rates thereunder when labour disturbances were imminent or in progress, there was no necessity for the Fire Insurance Association to notify an enhancement in the rates to a figure double that of prevailing rates. As fresh insurance for this type of risk could only be effected at twice the present rates according to the circular, it was thought that mills would have to go to the expense of keeping themselves covered continuously even when there was no risk of riot for years, in order to avoid having to pay the higher rates if the current insurance was allowed to lapse. The Committee pointed out that this was an anomaly and would have the effect of placing an unnecessary burden on mills and factories at a time when they could ill bear such an imposition.

Further correspondence on the subject ensued between the Secretaries of the Fire Insurance Association and this Association in which the latter stated that the original rates for this type of risk were fixed by them at a particularly low figure in normal times in order to induce insurers to take out cover for Riot and Civil Commotion at the same time as they took their Fire cover. It appeared that most mills followed this procedure with the result that they had their Riot and Civil Commotion insurance at a very low figure, and those mills who preferred to carry their risk for Riot and Civil Commotion until trouble arose or there was a likelihood of trouble, had to pay more, as it must be obvious to anyone that the Insurance Offices could not be expected to charge the same low rates when the selection of risk was

against them. The new rates did not affect those mills who had already insured against Riot and Civil Commotion cover at the old rates, and should they desire to have extra cover on Stock, the fact that they had already been covered on Stock would entitle them to insure the extra Stock at the old rates.

In view of the position taken up by the Fire Insurance Association, the Committee pointed out that their objection to the increases arose from the fact that they were imposed at a time when there was no particular ground for apprehending trouble. The Committee also thought that the new rates should not have been imposed without an opportunity having been given to mills to insure at the old rates. The Committee further stated that, in any event, they would be glad to receive an assurance from them that the old rates would be restored at the earliest possible opportunity. It was also suggested that the Fire Insurance Association should reconsider its attitude in respect of the advisability of consulting this Association before taking final decisions in respect of tariff for any types of insurance affecting the cotton mills in Bombay generally. (*Appendix* **8**.)

REDUCTION OF FIRE INSURANCE RATES FOR NON-FIREPROOF MILLS.

(*See pages* 20 *and* 140 *of Report for* 1929.)

In the last Annual Report of the Association, reference was made to a representation addressed by the Committee to the Bombay Fire Insurance Association urging a reduction in premia in respect of non-fireproof risks. Towards the end of January, the Committee were informed that, as a result of the Association's representation, certain reductions were being submitted by the Fire Insurance Association, for the approval of their Fire Office Committee (Foreign). The following reductions were announced in the middle of February :—

Departments.	Non-Fireproof Building and Contents (not less than annas %).	
	Old Rate.	New Rate.
1. Dyeing, Doubling, Reeling, Bundling, Baling, Winding, Warping, Sizing, Weaving, Finishing, Hosiery-making, etc.	4	3
2. Throstle and/or Ring Spinning and processes subsequent to Carding but previous to Spinning	6	5
3. Carding	8	6
4. Mule Spinning	10	8
5. Carding and/or Throstle and/or Ring Spinning in the same building or in two or more buildings communicating otherwise than by approved double fireproof doors	10	8
6. Carding and Mule Spinning in the same building or in two or more buildings communicating otherwise than by approved double fireproof doors ..	12	10

A detailed list of reductions is printed in the appendix.

The reductions, according to the Fire Insurance Association, were estimated to effect a saving of approximately Rs. 1,25,000 on non-fireproof blocks and Rs. 1,00,000 on piecegoods godowns per annum. (*Appendix* **9.**)

AMERICAN COTTON CROP REPORTS.

Towards the end of June Mr. N. S. Pearse, Secretary of the International Federation of Master Cotton Spinners and Manufacturers' Associations, informed the Committee that he proposed to leave England towards the end of August on a tour in the cotton belts of the United States of America and in the course of his journey would report in general terms the opinions prevailing in different markets on the American crop. He enquired of the Committee whether the Association or any of its constituent members desired to receive these reports by cable. It was pointed out that the first cable would be despatched from New York on 4th September, and the information would be in the hands of the respective firms or associations three clear days before the issue of the September crop forecast.

The Committee requested Mr. Pearse to cable his reports to the Association and, as a result, a number of cabled reports were received and circulated to all members of the Association.

CLASSIFICATION OF CROP FORECASTS.

In the quarterly Memorandum of the Cotton Crop of the Presidency published by the Agricultural Department, the figures of acreage under cultivation and the outturn of the cotton crop for a part of the Bijapur (five talukas) district were hitherto set down under those for the Kumpta-Dharwar area. This was apt to mislead merchants and growers alike into a belief that the crop was unusually large, and might cause a diminution in the prices otherwise obtainable. It was therefore suggested by the Hubli Co-operative Cotton Sale Society that this practice should be discontinued and that the figures for the Bijapur and the Kumpta-Dharwar area should be shown separately in the Memorandum on the Cotton Crop.

The Committee considered that if the object of the Cotton Transport Act was to be fulfilled it was essential that the figures of area under cultivation and outturn of cotton for the three Protected Areas under the Act, viz., (1) Bagalkot, (2) Bijapur, (3) Kumpta-Dharwar, should be shown separately. The amendment proposed was, therefore, accepted. (*Appendix* **10.**)

PROPOSED DUTY ON COTTON EXPORTED FROM BOMBAY.

Towards the end of November, it was understood that the Government of Bombay were considering a proposal made by the Municipal Corporation for the imposition of a duty of 4 annas per bale of cotton exported from Bombay.

The Committee of the Association addressed Government in this regard and pointed out that the proposed tax should not be levied for the following among other reasons :—

(*a*) the imposition of an export duty on cotton had been condemned by the Indian Fiscal Commission, the Cotton Textile Tariff Board, and by a majority of members of the Indian Taxation Enquiry Committee ;

(*b*) an export duty on cotton would assist the diversion of the cotton trade to other ports which would result in serious loss of revenue ;

(*c*) the reduction in the arrival of cotton into Bombay would considerably narrow down the field of selection for the purchase of cotton by Bombay mills, and thus render the task of buying from a variety of lots now being offered, very difficult ;

(*d*) the incidence of the tax in times of depression would fall on the cotton grower rather than on the exporter or buyer of cotton abroad ; and

(*e*) a tax on the raw material of a basic industry might increase the cost of production and the cost to the consumer of finished goods.

It is understood that the proposal has also evoked severe criticisms from the East India Cotton Association and the Indian Central Cotton Committee. (*Appendix* **11**.)

EAST INDIA COTTON ASSOCIATION APPEAL COMMITTEE.

Special Appeal Committee for East African Cotton.

(*See pages* 25 *and* 166 *of Report for* 1929.)

In the last Annual Report of the Association it was stated that Sir Munmohandas Ramji and Mr. D. F. Batliwala were appointed to discuss with representatives of the East India Cotton Association the question of setting up machinery for constituting special panels for surveys and appeals on East African cotton.

Subsequently, the above-mentioned gentlemen met the representatives of the East India Cotton Association on 10th January, and in presenting the case from the Millowners' point of view, Sir Munmohandas Ramji stated that the present constitution of the Appeal Committee was one which was open to grave objection inasmuch as few members of each panel of the Appeal Committee could be called 'experts' on African cotton, and stressed the point that it would not always be possible for all such experts to be present when decisions on East African cotton were taken by the Appeal Committee. This would result, Sir Munmohandas Ramji further pointed out,

in decisions being arrived at by a majority of members of the Appeal Committee, who had no working experience of African cotton. He therefore advocated setting up a special panel of the Appeal Committee on East African cotton upon which only persons with long practical experience in handling this line of cotton could have representation irrespective of their knowledge of Indian cotton. The Sub-Committee of the East India Cotton Association, after they had considered the pros and cons of the proposals as brought up at the informal meeting with the Millowners' representatives, agreed that a special panel of the Appeal Committee for African cotton should be constituted. This view was ultimately accepted by the Board of Directors of the East India Cotton Association, and at an Extraordinary General Meeting held at the end of May, the draft of a new by-law providing for the establishment of such Appeal Committees was accepted, which became law on 24th June 1930. (*Appendix* **12.**)

STANDARDS OF AFRICAN COTTON.

(*See pages* 25 *and* 155 *of Report for* 1929.)

In the last Annual Report of the Association, it was stated that Sir Munmohandas Ramji was appointed as the Association's representative on a special Sub-Committee appointed by the East India Cotton Association to consider the question of fixing standards for East African cotton. The above Sub-Committee met in May 1929, and from the report of the discussions received by the Association subsequently, it appeared that the Sub-Committee were unanimously of the opinion that standards of African cotton representing groups of Kampala, Bussoga and Jinja cotton should be prepared under the direction of the East India Cotton Association. It was also suggested that the following standards be introduced :—

Kampala (including Masaka).

Fine Kampala,
Fully Good Kampala, and
Good Kampala. (The " Good " box to be treated as the rejection box for purposes of surveys.)

Busoga.

Fine Busoga,
Fully Good Busoga, and
Good Busoga. (The " Good " box to be treated as the rejection box for purposes of surveys.)

Jinja (including Teso, Lango, Bukedi and Northern Province).

Fine Jinja,
Fully Good Jinja,
Good Jinja, and
Fully Good Fair to Good Jinja. (The " Fully Good Fair to Good Jinja " box to be treated as the rejection box for purposes of surveys.)

The Sub-Committee further recommended that the standards to be established be prepared under the direction and supervision of a special Standard Committee consisting of :—

Mr. G. Boyagis (*Chairman*),
,, J. C. Suntook,
,, Vithaldas Kanji,
,, G. C. R. Coleridge,
,, S. Kinoshita,
,, Y. Sano,
,, Chimanlal G. Parekh,
The Hon'ble Sir Munmohandas Ramji, Kt.,
Mr. Varjiwandas Motilal,
,, Mulji Lakhmidas.

With regard to the question of staple stipulation in regard to contracts for the purchase and sale of various descriptions of African cotton, the special Sub-Committee were unanimously of the opinion that it would be impolitic at present to lay down any staple length for any of the varieties of cotton tenderable under any of these standards. However, they considered as a tentative measure that the buyer would be sufficiently protected against the staple in question if a general stipulation, namely, " staple to be equal to the sellers private type so and so," were specified in the contract.

Towards the end of September the East India Cotton Association forwarded to the Committee a copy of a letter addressed to that Association by Messrs. Toyo Menka Kaisha, Ltd., submitting certain proposals and suggestions the adoption of which were, in their opinion, essential if surveys on East African cotton were to be satisfactorily held.

Briefly stated, what Messrs. Toyo Menka Kaisha, Ltd., pointed out was :—

(1) There should be a uniform and reasonable basis throughout for the purpose of arbitration and consequent rejection of East African cotton.

(2) The Board should do away with the existing defective system of survey of African cotton on the mere basis of spot rates of Fully Good Broach and there should not be the option of rejection of cotton to the buyers in all cases where the contracted quality is tendered.

These suggestions were carefully considered by the Committee, and in communicating their considered views to the East India Cotton Association, they stated :—

(1) that the three main classifications of East African cotton suggested by the Sub-Committee should be introduced at an early date;

(2) as there were very few surveyors who had had the requisite knowledge of African cotton, a special Panel of Surveyors consisting of 6 importers and 6 millowners who use this cotton or handle it in large quantities, should be established at an early date;

(3) all surveys made in connection with East African cotton should be " blind," i.e., the Arbitrators should not be apprised beforehand of the names of the parties at dispute.

The Committee further pointed out that if the standards, as mentioned above, were not established and a proper panel of Surveyors not appointed by the East India Cotton Association, then there would be no other course open to them than to recommend their members to buy East African cotton on Liverpool survey only, and it was in the interests of a responsible body like the East India Cotton Association to obviate the necessity of resorting to such a step. (*Appendix* **13**.)

TECHNOLOGICAL LABORATORY, MATUNGA.

(*See pages* 25 *and* 169 *of Report for* 1929.)

In the last Annual Report of the Association it was stated that Sir Munmohandas Ramji and Mr. H. H. Lakin were appointed by the Committee to attend the November meeting of the Technological Research Sub-Committee of the Indian Central Cotton Committee.

Considerable discussion took place at this meeting on the question as to what tests should be carried out at the Laboratory which would be of interest and utility to the cotton trade and mill industry. The Sub-Committee decided that every effort should be made to undertake a certain number of tests of general interest and utility to the cotton trade, and it was agreed, in accordance with Mr. Lakin's proposal, that a series of spinning tests should be carried out, as occasion permitted, on mixings of cotton of different staples, and the results published for general information. It was also agreed that this Association should be asked to state the mixings upon the spinning tests of which, information would be of most value to the mill industry, and to supply the necessary samples for work. The Sub-Committee further decided that efforts should be made to obtain from various mills the details and results of their spinning tests carried out annually on samples of commercial crop, in order to ascertain whether such information could be collected and summarised in a form which would be valuable to the cotton trade in general and would supplement the tests on the commercial crop undertaken at the Laboratory.

Towards the end of November 1929 the Secretary of the Indian Central Cotton Committee, in communicating the above decisions to the Committee of this Association, requested them to express an opinion thereon. The Committee decided to consult their representatives in this matter, and accordingly requested Sir Munmohandas Ramji and Mr. Lakin to submit their views on the proposal.

Sir Munmohandas Ramji suggested certain mixings as standard mixings for various counts of yarn from 16s to 30s and stated that if tests were carried out on these, the information collected would be materially useful. He was of the opinion that if the information regarding the test shown by any particular kind of cotton was to be of any great use both to the mills and to the sellers, it would be advisable that the test of the average growth of the season should be taken immediately on the first arrival of the crop into the market and the results published at once so that the seller might know the qualities of the cotton and profit by the information, and the mills also might obtain an accurate idea as to what types of cotton would be most useful to them.

Mr. Lakin's proposal was that tests on mixings of two staples of cotton together should be left over till it was possible to judge the utility of tests made on single varieties as, in his opinion, tests to be of practical use to spinners, must be made each year, of cotton from the same districts and as near as possible under the same conditions, viz., the same drafts at each machine from card upward, with the same turns per inch at flyer frames and spinning frames and at the final tests on ring frames, and such tests would at once indicate the improvement or deterioration of the staple. His view was that the Laboratory should be in a position to carry out these tests and make the results available within two weeks of their beginning the test. He was, however, of opinion that a test carried out immediately on the arrival of the first lot of cotton would not be really representative of the season's crop.

The Committee placed both the above proposals before Dr. Turner, Director of the Laboratory, for examination and report as to the feasibility of adopting them.

Dr. Turner stated that he anticipated no difficulty in carrying out the tests on the various types of cottons mentioned by Mr. Lakin, provided members were in a position to arrange delivery of the samples at an early date at the Laboratory. He considered that Sir Munmohandas's suggestion for carrying out preliminary tests by certain mills on the spinning properties of cottons of different districts immediately on their first arrival in the market, at the same time that the tests were being made at the Technological Laboratory, was excellent.

On a consideration of Dr. Turner's report, the Committee requested certain members of the Committee to state whether they were in a position to supply samples of the commercial crop to the Laboratory at Matunga for the purposes of these spinning tests, and if so, what varieties of cotton they would undertake to send. The following members have since agreed to send samples of the types of cotton shown :—

MR. F. STONES, O.B.E.—

Hubli Coompta.
Bailhongal.
Broach.
Tirupur Cambodias.
Karanganis.
Nandyal.
Northern Cambodia.

MR. H. H. LAKIN—

Bengals.
Khandeish.
Central India (Ujjain).
Moglai.
Westerns (Guntakkal).
Miraj.

SIR MUNMOHANDAS RAMJI, Kt.—

Surat.
Navsari.
Tirupur.
African.

MR. S. D. SAKLATVALA—

Comptas.
Uplands.

In forwarding the information to the Indian Central Cotton Committee, the Committee of the Association stated that Dr. Turner might be consulted regarding the arrangements to be made in respect of (1) the time of despatch of the samples, (2) their size, and (3) their selection from different lots received at different periods in the season, and such other particulars as he might deem desirable to obtain, for the purposes of the tests. It was also suggested that Dr. Turner should get into touch with the mills concerned direct and convey to them his exact requirements, to facilitate the rapid disposal of the work of testing the samples and forwarding reports thereon. (*Appendix* **14.**)

BOMBAY COTTON CONTRACTS ACT.

Towards the end of December 1929, the Government of Bombay requested the Committee to express an opinion on a Bill " to repeal the Bombay Cotton Contracts Act " which Mr. J. L. Swaminarayan proposed to introduce in the ensuing session of the Bombay Legislative Council. It was stated, *inter alia*, in the statement of Objects and Reasons which accompanied the draft Bill, that " the conditions which rendered the necessity of the passing of the Act (The Bombay Cotton Contracts Act) no longer exist and....the trade in general now no longer requires the control vested in the East India Cotton Association, Ltd....."

The Committee did not agree with this statement, and were further of the opinion that it the Bill were passed into law, it would divest the East India Cotton Association of the control of the cotton trade which, though open to objection in certain respects was, the Committee considered, preferable to the state of things which existed in the cotton trade before the East India Cotton Association came into being. The Committee had on various occasions in the past made suggestions to the East India Cotton

Association regarding the constitution of the Board which would, in the opinion of the Committee, lead to a more effective protection of the interests of genuine traders than existed at the present time, and in addition, frequent representations had also been made urging a strict enforcement of the rules prohibiting trading in Kutcha Khandy, and pointing out the urgent need of regularizing hours of trading and the importance of reducing the number of hedge contracts. But the Board of the East India Cotton Association had not been able to see its way to agree to accept the Committee's suggestions in these matters, and it was therefore considered that Government might undertake to frame a new Bill in place of the existing Act, in consultation with representatives of important trading associations and public bodies, which would have the effect of giving greater control over the affairs of the Association to the representatives of genuine traders, and would also result in reforms in the directions indicated above.

In the middle of February, the Government of Bombay invited the attention of the Committee to the fact that the Bombay Cotton Contracts Act was due to expire on 31st December, and requested them to express an opinion as to whether the Act should be renewed for a further period and whether the Association wished to advocate any modifications of the present statute. Before any reply could be sent, however, Government received, at an informal conference, representatives of the trade and ascertained their views on the above proposals. The Association was represented at this conference by Mr. S. D. Saklatvala and Mr. A. Geddis.

As a result of this conference, it was announced that Government had decided in the general interests of the trade to extend until 31st August 1931 the operation of the Bombay Cotton Contracts Act. It was also stated that in view of the criticisms that had been made regarding the details of the Act as administered, Government had also under consideration the appointment of a Committee of Enquiry to make recommendations for the amendment of the Act.

On 17th June, Government announced the appointment of a Committee consisting of :—

Mr. G. Wiles, C.I.E., I.C.S. (*Chairman*),
Sir Purshotamdas Thakurdas, Kt., C.I.E., M.B.E.,
Sir Joseph Kay, Kt.,
Mr. H. P. Mody,
,, W. Lamond,
,, Mr. Hirachand Vanechand Desai,
,, A. Fotiadi,
,, Kishan Prasad,
,, Shivpratap Joshi,
,, Begraj Gupta,
,, Durgadutt Sawalkar,
Rao Bahadur P. R. Naik,
Rao Saheb C. S. Shirahatti,

with the following terms of reference :—

(i) to examine the working of the Cotton Contracts Act of 1922, with particular reference to the constitution of the East India Cotton Association therein approved,

(ii) to consider whether any addition to the present activities of the Association should be embodied in the constitution,

(iii) to consider whether any of the by-laws made by the Board and sanctioned by the Governor in Council have acted to the detriment of the Trade or any section of the Trade,

and to make recommendations.

As Mr. Mody left for England to attend the Round Table Conference in the middle of October, Government appointed Sir Ness Wadia as a member of the Government Committee in his stead.

The Committee subsequently submitted a written statement to the Government Committee of Enquiry suggesting the following reforms in the constitution of the East India Cotton Association :—

Panels.—It was suggested that the number of Panels might be reduced to three as below :—

(i) Buyers, consisting of millowners and exporters ;

(ii) Sellers, consisting of importers, merchants and commission agents, muccadums and jaithawallas ; and

(iii) Brokers, consisting of brokers only,

and that the Representative Committee should be reconstituted as below :—

(*i*)	Buyers' Panel	30	members.
(*ii*)	Sellers' ,, ...	30	,,
(*iii*)	Brokers' ,, ...	15	,,
	Total ..	75	,,

As regards the Board, the Committee considered that the first two Panels should be allowed to elect 5 Directors each, the Brokers' Panel 3, and that the 13 elected Directors should co-opt three more Directors, who need not necessarily be members of the Representative Committee, but should be members of the East India Cotton Association. The Committee had, however, no objection to a representative of the Growers being admitted to the Board. As regards the three co-opted Directors, the Committee were also prepared to recommend that they should be selected, one each from the Buyers, Sellers and Brokers' Panels.

Hedge contracts.—It was suggested that the number of hedge contracts should be reduced to three, as below :—

Contract No. 1.—The present No. 2 F.G.M.G. Broach Contract and the present No. 5 G.M.G. Southerns Contract be amalgamated into one contract, and that the staple be specially determined for each growth, and that no cotton under ¾ inch staple should be tenderable against the contract. The standard fair average staple of the season as laid down in Schedule A with reference to the Broach contract to be abolished.

It was also suggested that Moglai cotton from the following stations in the Nizam's State should be included in this contract, provided they are not under ¾ inch in staple :—

Latur, Nanded, Purna, Umri, Bhaisan, Kirkley, Mukhed and Parbhani,

and that no cotton under Good should be tenderable against this contract.

Months of delivery.—March, May, July, September and November.

Contract No. 2.—The present contracts Nos. 3 and 4 Oomras be amalgamated into one contract and proviso added that only F. G. to Fine cotton be tendered from the beginning of the year until the end of May, and after that period only Good to Fully Good.

This contract should include Northern Gowrane cotton of the Nizam's State from the stations of Barsi and Jalna. Cotton tendered against this contract to be medium staple and not less than ½ inch.

Months of delivery.—January, March, May, July and September.

Contract No. 3.—The third contract should be the same as the present No. 1 Bengal contract.

Grade	Good to Fully Good.
Staple	Not to be defined.

Months of delivery.—January, March, May, July, September and November.

Katcha Khandy business.—The Committee were definitely of the opinion that Katcha Khandy business should be entirely prohibited, and with this end in view, they suggested that Section 5 of the Bombay Cotton Contracts Act should be amended so as to provide that " all other contracts not made under the rules of the East India Cotton Association shall be *illegal,*" instead of being " *void* " as at present. It was also suggested that Section 5 of the Act should include a penal clause in respect of all transactions not sanctioned by the East India Cotton Association. An amendment of by-law No. 48 also appeared desirable so as to provide that parties found guilty of having traded in Katcha Khandy should *ipso facto* cease to be members of the East India Cotton Association.

Hours of trading.—The Committee held that reasonable trading hours and holidays should be adopted and adhered to.

Brokerage.—It was suggested that rates of brokerage should be definitely laid down in the Act or Rules, with penalties for infringement.

Settlement days.—The Committee urged that settlement days should be fixed fortnightly and adhered to under all circumstances.

Arbitration.—The Committee suggested the adoption of a system of "blind" surveys, to be conducted by paid experts permanently employed by the Association. The possibility of framing rules which would provide for the grant of certificates in respect of each survey, and the stamping of every bale of cotton covered by a survey were also urged.

In regard to the fixation of the parity of the various types of cotton, the Committee stated that it should be fixed at the commencement of the season and should remain the same throughout the ensuing 12 months. (*Appendix* **15.**)

PROTECTION TO THE COTTON TEXTILE INDUSTRY.

(*See pages 26 and 176 of Report for* 1929.)

In the last Annual Report of the Association, reference was made to a conference which took place at Delhi immediately after the publication of Mr. Hardy's report, between the Government of India and representatives of millowners from all parts of India, on the subject of the claim to protection put forward by the industry. During the course of the discussions, a number of questions were put by the Hon'ble the Commerce Member as to the progress made in carrying out the recommendations of the Tariff Board, and generally in the direction of rationalizing the industry in Bombay Island.

The Government were prepared to concede that Bombay was the principal centre of the cotton mill industry, that the prosperity of the City of Bombay was inextricably linked with the fortunes of that industry, that the industry was in serious danger of collapsing owing to foreign competition unless assistance was given by means of a protective duty at least for a period, and that the Government of India could not afford to overlook the importance of the interests involved. This was an argument which Government promised to consider, but they held the view that the assistance required by the Bombay cotton mill industry was of national importance not only—and perhaps not mainly—because of the capital invested in it, but rather because of the unemployment which would result from the shutting down of a number of mills and also because of the inevitable reactions on the commercial life of the city and the large number of persons not directly connected with the industry who would suffer from its failure, and it was from this point of view that Government had decided to approach the question. Ordinarily, when protection was given, the industry concerned was left to work out its own salvation, but in view of the interests involved, Government held that the case of the Bombay cotton mill industry was far from ordinary, and that a special responsibility rested with them to take all measures in their power to

ensure that any assistance which might be given would not prove infructuous. In view of the very high degree of efficiency attained by the Japanese mills and the natural advantages possessed by mills in other centres in India, Government were of the opinion that the continuance of the Bombay mill industry on anything like its present scale could not be looked for unless within the next four or five years a much higher standard of efficiency was attained in the mills than had yet been reached in India, and if this result was not achieved, it was feared, Bombay mills might still be unable to meet competition whether from abroad or from up-country centres. What therefore seemed to the Government of India of primary importance was that the Association should apply itself without delay to the question of re-organizing the industry and the inauguration of a concerted plan of action especially in regard to :—

(*i*) the introduction of the standardization scheme and other efficiency measures ;

(*ii*) the amalgamation of groups of mills under one centralized control ;

(*iii*) the rationalization and a combined policy in respect of production, distribution and sales of mill-made cloth.

Government indicated in a letter which they addressed to the Association early in January that the attitude of the Association in relation to these matters would be an important matter in determining their policy, and expressed their readiness to afford all possible assistance to ensure that the examination of the various problems might be thorough and adequate. At the same time Government had no desire to under-estimate what had already been done by the Association in this direction since the Tariff Board reported. They recognized, for instance, that certain measures for improving the efficiency of the operatives which had been framed by the Association and introduced in certain mills, were important steps in the right direction. They also recognized that, apart from the preoccupations of the Association created by successive strikes, the introduction of the schemes in Bombay mills generally was rendered difficult as previous consultation with representatives of labour was necessary and there were at the moment no representatives whom the Association could consult.

In explanation of the policy which the Association proposed to adopt in regard to the main points of advance indicated by Government, the Committee stated :—

(*i*) *Standardization scheme.*—The Association had decided to modify the scheme as recommended by the Fawcett Committee, including the abolition of the $7\frac{1}{2}$ per cent. cut in weavers' wages and the consolidation of the dear food allowance with the basic wage. But as it had not been possible to consult any recognized labour leaders, the Association had decided to reprint the standardization scheme modified as above, and to ask all mills in Bombay to work out figures showing the wages at present paid and which would become payable if the standardization scheme were introduced. Further amendments, if necessary, would then be made, and it was proposed to place the final scheme before such labour leaders as the Association could consult and secure their co-operation in introducing it.

(*ii*) *Amalgamation of mills.*—It was considered that the existing organization of the mill industry was satisfactory as a whole, but that it might be improved by amalgamation which would facilitate specialization, joint buying and joint marketing. It was pointed out that some of the Association's leading members, independently of the Association, were at the moment formulating a scheme for regrouping, and when the scheme was in shape it would be submitted to the Government of India.

(*iii*) *Rationalization of production, etc.*—It was pointed out that, like all other mills in India, Bombay mills were equipped for a general trade with various sizes of looms in each mill, and as long as mills were individually owned and controlled, it would be difficult for them to specialize in the manufacture of particular kinds of cloth. An attempt was, however, being made to see whether some such scheme could not be carried out in the case of fancy cloth and cotton blankets.

In conclusion, the Committee assured the Government of India that they were fully alive to the seriousness of the position, and that they were determined to leave no avenue unexplored to establish any sound doctrine, principle or method of re-organization which might aid in cutting down costs. At the same time, they felt that in view of the severity of external competition and the rapidity of its growth and in view of Labour's strenuous opposition to the reforms hitherto advocated, no further progress could be achieved without Government's active co-operation and assistance.

It is not necessary to refer at great length to the subsequent correspondence which ensued between the Association and the Government of India, and the nature of the statistical and other data furnished by the Committee in convincing Government, firstly, that the depression in the industry was not confined to Bombay mills alone, and secondly, that the remedial measures for rehabilitating the industry suggested by the Tariff Board had not been lost sight of by individual millowners and that re-organization both in respect of capital reduction and improvement in machinery was proceeding on a satisfactory scale.

The position of the industry was in the meantime causing grave anxiety to all concerned, and in addressing the Legislative Council on 17th February 1930, His Excellency the Governor of Bombay said :—

"The problems which beset the mill industry of Bombay at this moment are indeed serious, and the prosperity, not only of this City, but with it of the whole Presidency is deeply involved in their solution."

His Excellency also indicated that Government had for a long time been devoting most anxious thought and study to questions affecting the industry, and that he hoped to place the results before the public in the form of a White Book. His Excellency further added :—

"I will only mention that, as a part of a systematic effort to reorganize and adapt the industry to changing conditions, the millowners have already taken such steps as were immediately possible." (*Appendix* **16.**)

White Book on the Situation of the Cotton Textile Industry.

The White Book which followed His Excellency's announcement in the Legislative Council contained a fairly comprehensive exposition of the position of the industry from all points of view. The Note dealt with the enormous stake involved in the industry, the origin and causes of the prolonged strikes of 1928 and 1929, the steps taken by the millowners for improving the efficiency of labour and reorganizing the industry, the activities of the Girni Kamgar Union, and in conclusion, stated :—

"To sum up, the position is that the textile industry in Bombay City is suffering from severe depression, partly due to the impossibility of selling the cloth it produces at remunerative rates and partly owing to unsettled labour conditions. The millowners are now making strong efforts to set their own house in order and remedy the defects which the Noyce Committee pointed out. They are also endeavouring to improve their relations with their labour. If the millowners clearly demonstrate their definite steps towards and good faith in establishing a sound position, it would seem very desirable that the industry should receive assistance during the transitional period..... With regard to the question of a tariff, it seems to the Government of Bombay that provided effect is given to the considerations mentioned, a case has been made out for protection against foreign competition." (*Appendix* **17**.)

Cotton Industry Protection Bill.

On 28th February, in introducing the Finance Bill in the Assembly, the Hon'ble Sir George Schuster announced Government's decisions in regard to the cotton textile industry, and on the same day, the Hon'ble Sir George Rainy introduced his Bill "to amend the Indian Tariff Act, 1894, and to amend the Indian Tariff (Cotton Yarn Amendment) Act, 1927." The object of the Bill was two-fold : firstly, it sought to obtain sanction for the continuance of the minimum specific duty of 1½ annas per pound of yarn for a further period of three years from 1930, to off-set the advantages enjoyed by the Chinese mills as regards the employment of women and children ; and secondly, it sought to increase the existing revenue duty on cotton piecegoods as below :—

(*a*) from 11 to 15 per cent. *ad valorem* in case of cotton goods of British manufacture ;
(*b*) in case of non-British goods :
  (*i*) plain grey piecegoods: 20 per cent. *ad valorem*, or a minimum specific duty of 3½ annas per pound, whichever is higher.
  (*ii*) Others : 20 per cent. *ad valorem*.

The Bill also defined the term "Plain Grey Goods" as goods "not bleached or dyed in the piece if imported in pieces containing any length of more than nine yards which is not divided by transverse woven headings."

In this connection, it is significant to note what explanation Government had to offer in support of the preferential treatment which the Bill accorded to cotton goods of British manufacture. The Hon'ble Sir George Schuster said :—

"The conclusions which we reached fall under two heads : first, that, in view of the revenue position, a general increase in the revenue duty from 11 per cent. to 15 per cent. was justified ; secondly, that while this increase in revenue duty must have an important

protective effect, it might be justifiable to supplement it by some special protective measures, provided that, having regard to the special circumstances to which I have called attention, such measures were limited in duration and also limited to purposes necessary to meet the immediate needs of Bombay.....

But, in the final stages, there has been addressed to us a communication, not by the Secretary of State, but by His Majesty's Government, to reconsider the position.....

In this message, His Majesty's Government asked us to take into account both the reactions of our proposals in India and their serious effects in England, effects which they felt sure that neither we nor the Legislature would desire to create. To this we replied that, though we were deeply impressed by a message of this nature, we nevertheless felt bound to adhere to our main proposals.....

We recognized and deplored the possibility of serious effects in England, but we stated we felt clearly bound to put India's interests first. At the same time, we realized how important it was to India, from the political point of view, to take account of British opinion, and that, quite apart from this, we were of course concerned at this time to avoid unnecessary injury to British interests. We stated that, after careful consideration, we had decided that we could not modify the general application of the 15 per cent. revenue duty, but that we should be prepared to propose to the Assembly that, as regards any additional and temporary protective measures their application might be limited to non-British goods."

The Bill was so riddled with amendments—many of them of a very drastic character—that the Hon'ble Sir George Rainy in requesting the House to take the Bill into consideration, pointed out :—

" Drastic changes in the scheme embodied in the Bill, it would, I fear, be impossible for Government to accept. But as regards one of these amendments, namely, that which stands in the name of my Hon'ble friend, Mr. Chetty, I am willing to say that, after full consideration, Government are prepared to accept that amendment."

The Bill had a very stormy passage in the Assembly. Even at the very outset, Mr. B. Das (Orissa Division, non-Muhammadan) opposed the motion for the consideration of the Bill, but the situation was saved by the timely warning of the President, who pointed out :—

" Honourable Members are entitled to express their opposition to the principle underlying the Bill. They are entitled to discuss the principle in all its aspects fully and at great length. But all I warn the House against is that, if they desire to go to division on this motion, and if the motion is lost, they will lose an opportunity of putting forward and discussing alternative proposals."

Pundit Madan Mohan Malaviya followed, and his utterances on the occasion, as the Leader of the Opposition, are worthy of record :—

" We are opposed to the principle of Imperial Preference, and therefore, opposed to that form of it which is involved in the proposals of Government."

and if there was any doubt regarding Pundit Malaviya's attitude on the question of protection, it was dispelled by the following remarks which he made towards the close of his speech :—

" Sir, the Tariff Board recommended, three years ago, that the Government of India should raise the import duty on cotton goods from 11 per cent. to 15 per cent. If that proposal had been accepted and put into effect by the Government of India three years ago,

I venture to suggest, Sir, that the Bombay cotton industry would not have been in the most deplorable and perilous position in which it is found to be to-day. Why did not the Government of India take action in time? However, we are glad that the Government of India have decided to take action now. We are grateful that they decided to raise the general revenue duty to 15 per cent. and to put on an additional duty of 3½ annas per pound on all plain grey goods as a protective duty. And we ask them to stand by these proposals at the very least."

No doubt, the leader of the Opposition was correctly voicing the opinion of his party, for throughout the discussions which took place over this Bill, there were no two opinions on the question of protection, but the House was keenly divided on the preference involved in the measure, and the Pundit even went so far as to move an amendment to the effect that the duty should be raised to 15 per cent. or 3½ annas per pound minimum all round.

Mr. Chetty's amendment, the principle of which had already been accepted by Government, proposed that the duties should be increased as below :—

156-A. Cotton piecegoods (other than fents of not more than nine yards in length) :—

(*a*) plain grey—that is, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings:—

(*i*) of British manufacture	.. *ad valorem* 15% or 3½ as. per pound, whichever is higher;
(*ii*) not of British manufacture	.. *ad valorem* 20% or 3½ as. per pound, whichever is higher;

(*b*) others:—

(*i*) of British manufacture	.. *ad valorem* 15%;
(*ii*) not of British manufacture	.. *ad valorem* 20%.

In moving his amendment, Mr. Chetty said :—

"I propose merely to point out the main significance of my amendment. I have not in my amendment taken away the differential system of duty which has been proposed in the Bill as introduced. What I have tried to do in my amendment is to abolish that differentiation in one particular class of goods, and that is, plain grey goods. My reason for taking away that differentiation in the case of plain grey goods is this. If it can be proved that any imported cloth, from whatever country it might come, competes with Indian mill products of a similar class, then there is no justification to give a preferential treatment to that class of goods coming from any country. In the case of plain grey goods, it has been admitted by Government in the note circulated to Hon'ble Members by the Hon'ble the Commerce Member that a part of the plain grey goods, to the extent of about 45 million yards, does come into competition with Indian mill-made plain grey goods. I do not, therefore, see why this class of goods coming from the United Kingdom should be exempt from the operation of the specific duty of 3½ annas per pound."

The President ruled that this amendment be considered with the amendment moved by Pandit Malaviya.

On 27th March, the Assembly accepted the principle of protection, by passing Sir George Rainy's motion to take the Bill into consideration, and proceeded to consider the amendments. At the outset, a motion from Rai Bahadur S. C. Dutta to delete all reference to cotton piecegoods in the Bill was negatived by the House. The next amendment which stood in the name of Mr. R. K. Shanmukham Chetty was then moved. This was to be considered with Pundit Malaviya's amendment. The situation again became tense with excitement. Government had already indicated their inability to accept any serious alterations in the Bill apart from those suggested by Mr. Chetty, and it was evident, therefore, that in the unfortunate event of the House endorsing Pundit Malaviya's amendment, the Bill would be completely wrecked, a consummation which, it might readily be said to his credit, the leader of the Opposition in no way desired to bring about. Pundit Malaviya raised, *inter alia*, a point of order as to whether Government's attitude in refusing to consider any amendment other than Mr. Chetty's was consistent with the powers conferred on the Government of India under the Fiscal Autonomy Convention. The Hon'ble the Law Member contended, and in this view he was supported by Mr. M. A. Jinnah, the leader of the Independent Party, that it was not a " point of order " at all, and even if the point raised by the leader of the Opposition was sound, the Chair could give no relief, and where no relief was possible, no point of order could arise.

The President, in giving a ruling on the point, held that the point raised by Pundit Malaviya was a " point of order " under the Rules and Standing Orders of the House. He also found that Government were not within their rights in refusing to proceed with the Bill if the Assembly did not accept their proposal, and further recommended that Government should reconsider their position and tell the House that they had an open mind and that they had not finally decided and indeed, could not decide, without reference to the Secretary of State, to drop the Bill in the event of the House amending their proposals in any manner.

Government asked for an adjournment of the House for a few hours to enable them to discuss the Chair's ruling, but the President pointed out :—

" The Hon'ble Member (Law Member), before voting takes place, can say whether on behalf of the Government, he is prepared to accept that suggestion or not. The suggestion—he knows, I have not given it in the form of a definite ruling which I must enforce, I have merely made a suggestion in the general interest of the House as a whole, and in the interest of the growth of Parliamentary institutions in this country. If yet the Hon'ble the Leader of the House wants time, I am perfectly willing to adjourn the House till half past two."

When the House re-assembled after lunch on the same day, the Hon'ble Sir Bhupendranath Mitra stated " Government see no reason to depart from the attitude which they have adopted in the matter." The amendments were then put to vote. Mr. Malaviya's amendment was negatived by the House, while Mr. Shunmukham Chetty's amendment was carried by a majority of 62 against 44.

The Hon'ble Sir George Rainy then moved that the Bill as amended be passed. Before the question was put and ultimately passed, Pundit

Malaviya and Diwan Chamanlal, followed by the members of the Nationalist and New Swaraj Parties, left the Chamber.

This, in brief, is a recital of the principal events which culminated in the passage of the Cotton Textile Industry Protection Act, and the Association is deeply indebted to the Legislature and the Government of India for placing such a measure on the Statute Book. The Association's thanks are also due to the Special Sub-Committee who were responsible for the representations made to the Government of India from time to time and to many other Associations and Chambers of Commerce who supported this Association's case for protection.

The Act as finally amended is reproduced in full in the appendix. (*Appendix* **18.**)

CLASSIFICATION OF COTTON PIECEGOODS IN IMPORT TRADE STATISTICS.

(*See pages* 35 *and* 159 *of Report for* 1929.)

In the 1928 Report of the Association it was stated that Government were considering the question of revising the classifications of cotton piecegoods in import trade statistics with a view to make them more comparable with production statistics. This question was subsequently dealt with in his report by Mr. Hardy who recommended that the existing classifications of grey (plain and bordered) goods in the annual Seaborne Trade Statistics should be recast as follows :—

1.—Grey (Unbleached).

(*a*) Plain Grey—

Drills and Jeans.
Flannel and Flannelettes.
Jaconets, including Madapollams, Mulls and Cambrics.
Longcloth and Shirtings.
Printers.
Sheetings.
T-Cloth and Domestics.
Unspecified descriptions.
Total Plain Grey.

Note :—Chadars, Dhutis, Saris and Scarves omitted from the existing list.

(*b*) Bordered Grey—

Chadars
Dhutis, Saris and Scarves.
Total Bordered Grey.
Total Grey (Unbleached) Plain and Bordered.

Note :—Drills and Jeans; Flannels and Flannelettes; Jaconets, Madapollams, Mulls and Cambrics; Longcloth and Shirting; Printers; Sheetings; and T. Cloth and Domestics omitted from the existing list.

The Association was requested by Government to express an opinion in this matter. The Committee of the Association, in approving of the suggestion, pointed out that this minor change would not help materially towards the solution of the problem of making the import statistics and the production statistics easily comparable. The Tariff Board, as also Mr. Hardy, had pointed out the desirability of this, and the Committee were convinced that a more drastic amendment of the imports classification and the production statistics would be advisable.

Subsequently, a detailed list of revised classifications which the Committee desired to introduce was submitted to Government. The Committee did not go so far as to suggest that their revised classifications were perfect in every detail, but they held that these were more suitable as a basis than those at present adopted, and suggested that Government might take steps to ascertain to what extent the re-classifications suggested by the Association was possible by the appointment, if necessary, of an officer on special duty. (*Appendix* **19.**)

PRICES OF COMPETITIVE LINES OF IMPORTED COTTON GOODS.

In paragraph 77 of their report the Tariff Board stated :—

"We have mentioned one important respect in which the Association have failed to make full use of this organization, and are strongly of opinion that they should in their own interests take immediate steps to obtain a full range of samples and to maintain a record of prices of all imported cotton manufactures which compete with Indian goods."

The necessity of maintaining a record on the lines suggested by the Tariff Board was also commented on at some length by Mr. G. S. Hardy, the Special Cotton Tariff Officer, in 1930 who, in para 19 of his report, stated :—

"An enquiry into the severity of competition, if it is to be complete, must involve a comparison between the price of imported goods and the cost of producing identical goods in India. The Tariff Board were not able to obtain in this respect any satisfactory direct evidence which they could subject to critical examination and I could hardly hope to succeed where they failed..... The manufacturer first feels competition in a particular cloth when he finds sales are falling off, but it does not follow that he can immediately say precisely what cloth is taking its place."

The question was referred to a special Sub-Committee of the Association, but in the meantime the attention of the Committee was drawn to the following statement made by the Hon'ble Sir George Rainy on 31st March, with reference to certain suggestions made in the Assembly regarding the probable effect of the proposed increase in duties on the consumer.

"We recognize, Mr. President, that this is a matter which in the interests of India, ought to be kept under observation. What we are prepared to do, *is to maintain, to the best of our ability, a continuous record of the prices of piecegoods during the next year*, and if the Bill becomes law, then at the end of the year when the new duties have been in operation for that period, to put an officer on special duty to enquire into this particular question as to what has been the effect of the duties upon the prices of cotton piecegoods."

Early in May, the Collector of Customs informed the Association that Government were considering the question of the maintenance of a record on the lines indicated by the Hon'ble Sir George Rainy and had asked the Director General of Commercial Intelligence to decide, in consultation with Collectors of Customs, the lines of piecegoods for which prices should be collected. The Collector also invited the Committee to send in suggestions, if any.

In consultation with their Trade Development Sub-Committee, the Committee submitted a detailed list of cotton goods which, in their opinion should be included in the proposed price record. The detailed list submitted by the Association is reproduced in full in the appendix.

Government's decisions in this matter are still awaited, but it might be stated that in deference to the views expressed by the Tariff Board, the Association has sanctioned expenditure for the employment of a bazaar representative whose duty would be to collect periodically samples and prices of competitive lines of imported cotton goods. The Association's arrangements are expected to be working regularly from the commencement of 1931. (*Appendix* **20.**)

PRICES OF BOMBAY MILL-MADE GOODS.

Since the commencement of the *Svadeshi* movement there had been a growing feeling among the public that prices of Indian mill-made goods would rise, and several representations were addressed to the Association stressing the desirability of some organized control of prices with a view to ensure that the consumer was not penalized as a result of the *Svadeshi* movement. The Chairman of the Association had many discussions on the subject with various individuals and public bodies, notably the Indian Merchants' Chamber who had appointed a Sub-Committee to go into the whole question of the popularisation of *svadeshi* goods. The Committee of the Association also considered the matter on more than one occasion, and in a Press *communique* issued early in May, they made it clear that, as far as it lay in their power, everything possible would be done to maintain prices at a normal level. No permanent benefit, the *communique* continued, could accrue to the industry unless the interests of the consumer as well as of the producer were equally safeguarded. It was also pointed out that the Committee were considering various schemes for the purpose, but had not come to any final conclusions with regard to the steps which should be taken to ensure that no profiteering took place either on the part of the merchants who primarily handled the goods, or of the several middlemen through whose hands it passed before reaching the consumer, and who generally had been the people responsible for raising the prices unduly during times of scarcity. It was also indicated that one of the first steps which the Association proposed to take in this connection was the periodical publication of the prices at which mills sold their goods.

The question of issuing a price list on the lines indicated in the above Press *communique* was thereafter considered by a special Sub-Committee of the Association, who recommended :—

(*i*) That a list specifying the ex-mill prices of the chief brands of each of the more important lines of goods produced by member mills should be published in two parts covering (*a*) Grey goods and (*b*) Bleached, Dyed and Fancy goods.

(*ii*) The Grey price list and the Bleached and Fancy price list should be published alternately at intervals of 14 days.

(*iii*) That the price lists should be circulated free of charge to all important commercial bodies and associations connected with the Indian piecegoods trade, and sent to the leading English and vernacular papers for publication.

The suggestions made by the Sub-Committee were accepted by the General Committee, and on 3rd November the first issue of the price list relating to prices of Grey goods was issued by the Association. Since then subsequent issues have also appeared, and it is hoped to publish similar lists at fortnightly intervals in the future. (*Appendix* **21**.)

ACTION TAKEN BY THE ASSOCIATION TO POPULARISE BOMBAY MILL-MADE CLOTH.

On the inauguration of the *Svadeshi* movement early in the year the Committee felt the need of taking special measures to assist member mills to improve the off-take of their goods not only in Bombay but all over India.

Members Undertake Not to Use Foreign Yarn.

One of the first things which was brought home to the Committee was the determination of cloth merchants and dealers in Calcutta, Punjab and the United Provinces as well as in other large consuming centres in the country, to do business only with such mills as were in a position to give them an unqualified undertaking that no foreign yarn was used in their manufactures.

With a view to meet this demand members were urged to discontinue the practice of using foreign yarns of types which could be manufactured in India and to notify the Association whether they were prepared to agree to use no imported yarns, except artificial silk and mercerised yarns. It is gratifying to note that all members of the Association agreed to give up the use of foreign cotton yarn forthwith.

Warranty Labels.

It was in this connection that the Association had a special label designed for the use of members, on cloth made in their mills which

contained no admixture of foreign yarn. The label bears a warranty clause which provides that the goods on which it is affixed do not contain any foreign yarn and that they are made by an Indian company and by Indian labour. The label is printed in five colours in two sizes, viz., $3\frac{1}{2}'' \times 2\frac{1}{2}''$ and $2\frac{1}{2}'' \times 1\frac{1}{2}''$, for use on goods made up full width and for ' dhoties ' and goods made up book-fold, respectively. The use of the ticket is strictly limited to members only and is supplied to them on their giving a signed undertaking that they will not use it on cloth in which any type of foreign yarn or artificial silk is used. The label thus constitutes an unqualified guarantee of Indian manufacture. In response to the demand from several up-country members for a vernacular label, the Association has had the words of the warranty added at the foot of the existing label in Hindi and these labels were issued to members from the beginning of 1931.

Show-room at Victoria Terminus.

With a view to bring the manufactures of Bombay mills to the notice of the consuming public and more particularly to that of the retail buyer of cotton piecegoods, the Association undertook the opening of a permanent show-room at Victoria Terminus for the exhibition of member mills' goods. In the absence of extensive facilities for the retail purchase of mill-made goods in Bombay, it was felt that some means should be devised to meet the requirements of the small retail purchaser. Fifty mills which agreed to participate in the scheme during the first year beginning from June 1930 have had the use of the show-room for a fortnight each. In allocating the show-room, mills under the same agency are, as far as possible, grouped together. They are, however, left entirely free in the choice of goods to be exhibited as well as in their arrangement and display in the show-room. The cost of the exhibition and all other incidental charges are borne equally by the exhibiting mills and the all-in subscription to each mill has been fixed at Rs. 150 per annum.

Retail Sales at the Swadeshi Co-operative Stores.

With a view to facilitate the purchase of goods similar to those exhibited by the mills the Committee made special arrangements with the Swadeshi Co-operative Stores on Cruickshank Road, in the vicinity of Victoria Terminus, to stock and sell these goods on behalf of the exhibiting mills. These facilities have been made use of by several mills and more especially by those which have no retail shops of their own in the City. In addition to selling goods on behalf of the exhibiting mills, the Swadeshi Co-operative Stores has agreed to extend the same facilities to as many mills in Bombay as are prepared to send their goods to the Stores for retail sale. A special staff has been engaged by the management of the Stores to look after these sales for mills and the entire cost is borne by the Stores. The Commission to be paid by the mills has been fixed at all-in figure of 5 per cent. which may be taken to be very reasonable in view of the varied facilities offered by the Stores. It might be stated that it was entirely due to the generosity of Sir Munmohandas Ramji—the Chairman of the Company—that it has been possible to make these arrangements.

Mills' Retail Shops in Bombay.

It was due to the insistence with which the Committee stressed the need for providing greater facilities for retail sales of their goods in Bombay that several mills have opened their own retail shops, mostly in the Kalbadevi area, of the City. The experience gained has led to an increase in the number of shops maintained by individual mills, so that some mills have as many as three or four retail shops in different parts of the City. In addition to catering for the general buyer of cotton piecegoods, mills have also made arrangements by means of retail shops at the mill premises or otherwise to enable their employees to meet their retail requirements of mill cloth at reasonable rates. The total number of mills' retail shops in the City at present is 27.

In addition to the establishment of retail shops in the city, several mills have opened their own agencies in important up-country centres to deal more effectively with the demand for Bombay mill-made cloth in out-lying territories and districts.

The Bombay Mills Cloth Selling Agents' Association.

In taking the measures outlined above, the Committee considered it desirable to keep in touch with the selling agents of the mills on whose shoulders lies the main responsibility for the effective sale and distribution of cloth. The need for concerted action in organizing ways and means of approaching and establishing a more intimate contact with large consuming centres was felt. There were frequent meetings with the selling agents and in order to deal with the problems that would arise and require joint action, the selling agents formed themselves into an Association.

It is, however, unfortunate that this Association has not been able, so far, to carry out certain proposals which it was generally agreed should be undertaken by them as a measure of their willing co-operation with the Committee in evolving effective methods for the promotion of the sales of Indian piecegoods. The measures approved were :—

(1) The establishment of a show-room in the Mulji Jetha Market.

(2) The opening of up-country agencies.

(3) The despatch of travelling salesmen to important consuming centres.

EXTENSION OF TIME OF DELIVERY.

Towards the end of June the Bombay Country Fancy and Grey Piecegoods Merchants' Association requested the Committee to recommend their members to extend by two months the time of delivery of those goods which had been purchased, but of which delivery had not been taken till then. The Committee pointed out that questions of delivery, cancellation and the like were matters of contract between two parties and could not be disposed of by mere resolutions.

Subsequently, however, in response to further representations in the matter received from the Piecegoods Merchants' Association and the Hindustani Native Merchants' Association (Bombay), the Committee, in the beginning of August, recommended members, in view of exceptional circumstances, to allow an extension of time for delivery by one month on existing contracts, provided the commission agents gave a similar facility for another month to the dealers. The concession was given on the distinct understanding that in the event of a prolonged stoppage of business the agents of mills would be entitled to withdraw the relief granted and insist on the strict fulfilment of the contract. The Committee made it clear that contracts entered into before 1st June for delivery in June were to be extended to the end of August and those for delivery for July were to be similarly extended to the end of September. In giving this concession to the dealers it was understood that the amount of interest to be relinquished was to be divided equally between the mills and their commission agents.

The selling agents approved of the Committee's proposal and agreed to take what steps were possible to prevent dealers closing their shops on any day or days other than those declared as closed days by the Congress.

The Piecegoods Merchants' Association again approached the Committee, in September, with a request that the extension of time, which members of the Association had been recommended to give dealers in respect of their contracts for June-July delivery, should be made to apply to all forward contracts entered into before the 29th June 1930, of which delivery had not been taken. On a careful consideration of the proposal, however, the Committee declined to entertain the suggestion. (*Appendix* **22**.)

TARIFF VALUATIONS UNDER THE INDIAN TARIFF ACT.

For purposes of record, the Indian Customs Tariff, schedules II and III, appended to the Indian Tariff Act, VIII of 1894 (as in operation on 1st April 1931), showing the rates of customs duties levied on goods imported into and exported from British India, together with tariff values assigned to certain articles for the purpose of assessment of customs duties during the 12 months January to December 1931, are reproduced in full in Appendix **23**.

INTERNATIONAL LABOUR CONFERENCE, GENEVA.

Fourteenth Session.

In pursuance of Article 389 of the Treaty of Versailles, the Government of India nominated the following officials and non-officials to represent the Government of India, the employers and the workers, respectively, at the

Fourteenth Session of the International Labour Conference which opened at Geneva on the 10th June 1930 :—

TO REPRESENT THE GOVERNMENT OF INDIA.

Delegates.

1. Sir Atul Chatterjee, the High Commissioner for India.
2. Dr. R. P. Paranjpye, Member of India Council.

Adviser and Substitute Delegate.

Mr. A. Latifi, I.C.S.

Advisers.

1. Mr. G. G. Dixon, India Office, London.
2. Mr. J. H. Lang, Inspector of Mines in India.

TO REPRESENT THE EMPLOYERS.

Delegate.

Mr. Amritlal Ojha, M.L.C., Chairman of the Indian Mining Federation, Calcutta.

Advisers.

1. Mr. P. Mukerjee, President of the Punjab Chamber of Commerce, Delhi.
2. Mr. Ramjidas Vishya of Gwalior Chamber of Commerce, Lashkar.
3. Mr. J. K. Mehta of the Indian Merchants' Chamber, Bombay.

TO REPRESENT THE WORKERS.

Delegate.

Mr. S. C. Joshi, President, G. I. P. Railway Staff Union, Bombay.

Advisers.

1. Mr. B. Shiva Rao, President of the Madras Labour Union.
2. Mr. K. C. Choudhry, M.L.C., President, Kankinaran Labour Union, Bengal.
3. Mr. Mahomed Umar Rajab, Vice-President, the Bombay Textile Labour Union, Bombay.

Mr. G. G. Dixon will also act as Secretary to the Delegation.

INTERNATIONAL FEDERATION OF MASTER COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATIONS.

Association's Affiliation.

The Association first became a member of the Federation in 1911 but resigned in 1916, again becoming a member in 1919. But when towards the end of that year the Association was requested to appoint a representative in place of Sir Ness Wadia who had resigned his seat, the Committee informed the Federation that they did not desire to continue their membership owing to the very high annual subscription. The question of affiliation was again brought up before the Committee in 1927, but nothing further was done in the matter.

The matter again came up for discussion towards the end of 1929 in connection with the visit to India of Mr. Arno S. Pearse, General Secretary of the Federation who, in a letter to the Association announcing his intention to visit India, requested the Committee's co-operation in his efforts to obtain firsthand knowledge of working conditions in India and expressed the hope that members of the Association would give him an opportunity of inviting them to join the Federation again. A small Sub-Committee was appointed to consider and report on the question of the Association's affiliation with the International Federation. The Sub-Committee were of the opinion that it would not be in the best interests of the Association to join the Federation, with one member differing on the ground that as the recipients of detailed information collected and published under the auspices of the International Federation, this Association was in duty bound to assist that organisation by becoming members. The Sub-Committee also suggested that when Mr. Arno S. Pearse arrived in Bombay he should be invited to address the Committee on the results of his tour in Japan and China and that he should be asked to supply the Association with details of information he desired to collect in regard to the Indian industry so that the Committee might ascertain the extent to which the Association could assist him.

The Committee agreed with the above suggestion, and at a special general meeting of members of the Association held on Thursday, 30th January 1930, Mr. Arno S. Pearse addressed members on his observations in Chinese and Japanese cotton mills. Regarding the affiliation of the Association to the International Federation, the Committee decided that a recommendation to that effect be placed before the ensuing Annual General Meeting, and accordingly, the following resolution, moved by Sir Ness Wadia and seconded by Mr. S. D. Saklatvala, was adopted *nem con* at the Annual General Meeting of the members of the Association held on 25th February 1930 :—

" That the Association be affiliated to the International Federation of Master Cotton Spinners' and Manufacturers' Associations."

(*Appendix* **24.**)

TEXTILE TECHNICAL SCHOOL OF THE SOCIAL SERVICE LEAGUE.

Early in June the Chairman, Supervising Committee of the Textile Technical School of the Social Service League, invited the attention of the Committee to the work done by the school for the training of Bombay mill workers. It appeared that the aim of the school was to increase the efficiency of spinners and weavers by giving them proper and systematic training in their respective jobs and so improve the prospects of intelligent, industrious and ambitious workers and enable them to become jobbers and head jobbers through sheer merit. The students were examined by experts deputed by the Committee of Direction for Technical Education in Bombay Presidency, and workers who had qualified themselves as spinners and weavers by passing the final examinations of the school had almost, all of them, been able to secure posts of responsibility, and those who could not complete the course for one reason or another had also succeeded in improving their prospects in their career to some extent at least. It appeared, however, that the number of workers taking advantage of the school had not been sufficiently large as there was little direct encouragement from the employers and no assurance of better prospects. The present expenditure of the school was about Rs. 4,000 a year out of which only Rs. 1,300 was covered by grants-in-aid from the Municipality and the Committee of Direction for Technical Education, and it was therefore impossible to continue the work of the school without financial assistance.

It was therefore suggested :—

(1) That a lump-sum donation should be made by the Association every year ;

(2) That individual mills should be requested to grant all possible facilities to their workmen to take advantage of the classes held by providing scholarships; and

(3) That mills should be requested to take cognizance of certificates of proficiency granted by the Technical School, and to grant such certificate-holders opportunities for holding higher appointments in the mills.

The Committee agreed that everything possible should be done to assist the school, and with this end in view they were prepared to recommend, sufficient funds being available at the end of the year, that a donation, which would of course depend on the progress of the institution, should be made by the Association.

The Committee also recommended to their members the grant of all possible facilities to their employees for attending the textile classes held by the Technical School, and urged them to consider the advisability of providing scholarships for their employees who attended the classes. The Committee were pleased to note that the certificates issued by the school were given as a result of the examinations held under the auspices of the Government of Bombay and the Victoria Jubilee Technical Institute and they had, therefore, no hesitation in also recommending to all members of the Association that the

holders of such certificates should be given an opportunity to occupy higher appointments in the mills.

The Association has since been informed that a number of mills have agreed to grant scholarships to their workmen. (*Appendix* **25.**)

AN ENQUIRY INTO UNEMPLOYMENT AND INCIDENCE OF SICKNESS IN COTTON MILLS OF BOMBAY.

Early in February the Labour Office informed the Association that in pursuance of certain enquiries made by the Chairman of the Royal Commission on Labour during the oral examination of Mr. Gennings with regard to the requestion as to whether the Labour Office could collect figures relating to unemployment and the incidence of sickness in Bombay City, the Labour Office had decided to make a preliminary survey before these questions were finally considered. They proposed to send round Gazetted Investigators and Lady Investigators of the Labour Office to visit personally as many mills as possible with a view to ascertaining the different methods adopted for recording absenteeism, number of *Badlis* taken up daily, number of *Badlis* offering for employment and the number of workpeople treated at the mill dispensary. It was pointed out that this was only a preliminary survey and that proposals for any enquiries that might be conducted as a result of these investigations would be duly communicated to the Association officially for approval. The Association was requested to co-operate with the Labour Office by advising the mills concerned to offer all assistance they could whilst the preliminary survey was being made.

As desired by the Labour Office the Committee requested all mills in the City and Island of Bombay to grant all possible facilities to the Investigators of the Labour Office during their visits to the mills. (*Appendix* **26.**)

UNEMPLOYMENT.

In writing to the Association again early in April, the Labour Office pointed out that their Investigators visited almost every cotton mill in Bombay in order to ascertain the method adopted by the various mills for recruiting *Badlis*. It appeared that during these visits the Investigators had opportunities to discuss the question with several agents of groups of mills and the managers of almost all the mills visited. The results of these enquiries showed that in most cases the *Badlis* and the regular workers were in the habit of getting into various departments of the mill at the commencement of work, and as soon as the authorities knew the number of *Badlis* required for the day, that number was selected from amongst the *Badlis* available, and the remainder were turned out. In some mills, it was pointed out, those turned out were given a " pass-out " which incidentally showed the particular department from which they had been sent back. Other mills merely allowed those not required to leave the mill without any pass, and in a few cases the *Badlis* were not allowed to enter the mills at all, and they were required to wait outside the gate, and the jobbers of the various departments went outside about half-an-hour after the commencement of work and brought in as many *Badlis* as were required.

It appeared that enquiries were also made at all mills whether it would be possible for the managements to keep a record of the number of *Badlis* turned away daily. In cases where mills did not allow the *Badlis* to enter the mill premises unless taken on by the jobbers, the management stated that it would be rather difficult to make a count of those who had to leave, but they expressed their willingness to attempt to do it if required. Every mill, it was stated, kept a daily record of :—

(1) the number of hands required ;
(2) the number of regular workers present ;
(3) the number of absentees, *i.e.*, the difference between (1) and (2) and
(4) the number of *Badlis* engaged.

The Labour Office pointed out that if figures could be procured for a certain period of the number of *Badlis* turned away every day, it might be possible to obtain some idea of the extent of unemployment in the textile industry in Bombay City, and suggested that a uniform system of recruiting the number of *Badlis* daily by adopting the system of issuing departmental " pass-out " tickets of different colours might be adopted in all mills in Bombay City. If this were done, there would, it was pointed out, be no difficulty for individual mills to compile daily statements, by departments, giving figures under the following heads separately for men and women :—

(1) number of workers required,
(2) number of workers present,
(3) number of absentees, *i.e.*, difference between (1) and (2).
(4) number of *Badlis* engaged,
(5) number of *Badlis* turned away.

It was further stated that if the Association was not prepared at the moment to adopt this suggestion as a permanent feature, they might recommend individual mills to supply the Labour Office for a period of three months, with a monthly statement giving the information required for each working day in the month under the above five heads separately for men and women.

In replying to the above communication, the Committee pointed out that an enquiry of this kind, which left out of consideration, the other major industries of the City, could in no sense be deemed to be complete or furnish a correct index of the state of unemployment in the City.

In the second place, the procedure outlined to obtain figures from mills, for a certain period, of the number of *Badlis* turned away every day, was not, in the opinion of the Committee, calculated to indicate, even approximately, the extent of unemployment in the industry. While the Committee were unable to recommend the adoption of the form suggested by the Labour Office, they were prepared to agree to discuss the advisability of making an enquiry similar to the one suggested by the Labour Office in a limited number of mills, and if the results of this enquiry sufficiently demonstrated the advisability of maintaining certain records and statistics on a uniform basis in all mills, to make a general recommendation to all members of the Association. (*Appendix* **27.**)

Incidence of Sickness.

In addressing the Association on the results of the preliminary survey conducted by them in connection with the incidence of sickness, the Labour Office observed that the lines on which their enquiry was conducted, was to ascertain whether it would be possible for the mills to record absence of three consecutive days or over in all individual cases where such absence was due to sickness. It was found that many mills had already introduced the system of issuing tickets for discharge and leave and that records of such issues were maintained in counterfoils. In many cases, however, workers absented themselves without leave, and it was not possible to say what the absence was due to, and this could only be done if a system were universally adopted of recording the addresses of all workers in addition to their names in the muster-roll. The management of many mills stated that in addition to the difficulty of maintaining records of addresses of workers, it would be necessary for most mills to engage either a full-time Doctor or extra Assistants if enquiries into causes of absence were to be made at the workers' dwellings. Before contemplating, therefore, an intensive enquiry of such a character, the Labour Office had decided that it would be best to undertake a preliminary investigation in three large mills which provided chawls for their workers and to confine the enquiry to such chawls only. They suggested the Jacob Sassoon Mills, the Century Mills and the Spring Mills for this purpose, and proposed to post a Lady Investigator from the Labour Office at each of these mills every day during the ensuing three months. If the Timekeeper's office reported any worker as having been absent for three days in succession, the Lady Investigator would go round to the mill chawls and make enquiries as to why the worker was absent. If the absence appeared to be *bona fide* due to sickness, she would record the fact in a statement giving the required information under the following heads :—

(1) Name of Mill.
(2) Serial number.
(3) Name of worker.
(4) Sex.
(5) Age.
(6) Department.
(7) Occupation.
(8) Time rate of pay or average earnings for full-time work.
(9) Cause of illness.
(10) Duration of absence on account of illness from to
(11) Actual number of working days lost in the month.
(12) Amount of wages or approximate earnings lost on account of illness.

It was suggested that the Timekeeper's office might assist in giving the required information under all the above heads. It was considered that the ideal period for conducting an enquiry into incidence of sickness would be one year so as to cover all seasons of the year ; and the ideal method would be to cover as many mills as possible and to collect the figures for both workers

residing in mill chawls and elsewhere. This question, it was pointed out, might be considered later after the results of the preliminary investigation had been examined.

In conclusion the Labour Office requested the Committee to recommend to the managements of the three mills concerned, to give the Lady Investigators all possible assistance in conducting the preliminary investigation.

In acknowledging this communication the Committee pointed out that in so far as the contemplated enquiry was to be limited in its scope, in the first instance, to three large mills, they were prepared to agree to its being carried out as suggested, it being understood that the Association was not committing itself to anything beyond the preliminary enquiry. The Committee also pointed out that in view of the intense distrust of the workpeople and their marked reticence to giving any information relating to their family life, they might look upon such an enquiry into their personal affairs as an unwarranted interference which, it was believed, might be very much resented. Under these circumstances, the Lady Investigator would probably have great difficulty in obtaining reliable and authentic information, and it was recommended that efforts should be made by her to obtain the voluntary co-operation of mill Doctors in her enquiries.

The result of the enquiry is reproduced in full in the appendix.
(*Appendix* **28.**)

WORKING CLASS COST OF LIVING.

Towards the middle of July, the Director of Labour Intelligence informed the Association that the Royal Commission on Labour had requested the Government of Bombay to collect a number of family budgets of working class persons in Bombay City. It was, therefore, proposed to collect about 300 family budgets of cotton-mill workers by taking a sample of one in hundred of the operatives working in the nineteen mills of the City which were selected for the 1926 Wage Census. The Labour Office thought that the value of the results of such an enquiry would largely depend upon the representative character of the families selected, and they, therefore, considered it advisable to make the selection of the workers with the help of the muster-rolls of these nineteen mills. It was not proposed, however, to cover the operatives of all the departments, but to confine the selection to a few departments; such as the ring, winding, and weaving departments of each mill. However, before finally deciding upon a suitable method of sampling, the Labour Office thought it necessary to study the muster-rolls of the mills concerned, and therefore requested the Association to instruct the managements of these mills to give facilities to the staff of the Labour Office for making an examination of the muster-rolls.

The Committee advised the mills concerned to afford all possible facilities to the staff of the Labour Office, and the Director was informed accordingly. (*Appendix* **29.**)

ABOLITION OF DOUBLE-SHIFT WORKING.

At a meeting of the Committee of the International Federation of Master Cotton Spinners' and Manufacturers' Associations held at Stresa in May 1930, the question of bringing into operation an effective movement for the universal stoppage of working hours beyond 8 per day in Europe, and 10 in the south of U.S.A. and Asia, as a cure for the long-drawn-out crisis in the world's cotton industry, was discussed. In conveying a summary of the expression of opinions of the different representatives at the meeting, to this Association, the Secretary of the Federation stated that it had been decided that each association should, in the light of recent events, carefully consider the matter and submit its considered opinion to the Federation.

On a careful consideration of the pros and cons of the question, the Committee held that India's position was unlike that of most other countries inasmuch as her requirements of cotton piecegoods were very much in excess of the indigenous industry's present capacity to supply on single-shift working, and it was thought that until the productive capacity of India's mills was sufficient to supply the bulk of the country's piecegoods requirements, it would not be possible for the industry to accept the principle of single-shift working. The Committee added that at no time had the number of mills working on double shifts in any part of India been anything but a very small fraction of the total.

At the same time, the Association was prepared to consider favourably the question of recommending its members not to work double shifts in the spinning and weaving departments, provided all other important cotton goods producing countries of the world were prepared to adopt and put into force a system of single-shift working as a temporary measure designed for the purpose of meeting the situation created by the overproduction of textile goods throughout the world.

In this connection, the statement submitted to the Federation by the Japan Cotton Spinners' Association, through their representative on the International Committee, contained a statement that the Cotton Industry (Protection) Act, 1930, passed by the Indian Legislature was a violation of the Indo-Japanese Treaty of Commerce and Navigation. The Committee of the Association, in drawing the attention of the Government of India to the statement, requested them to take steps to inform the International Federation of the fact that it was in no way a violation of the Treaty. While the Government of India agreed with the Committee that the Act was contrary neither to the letter nor the spirit of the Convention of 1905 between Great Britain and Japan, they did not think it necessary to address the International Federation in the matter. The Committee thereupon addressed the International Federation on the point and invited their attention to the statement, made by Sir George Rainy during the debate on the Tariff Amendment Bill, that according to the interpretation placed upon the Convention by His Majesty's Government and by the Government of India, it could not be said that goods coming from parts of the British Empire are goods of foreign origin, and that India was not debarred from giving preference to goods coming from countries which are part of the British Empire. (*Appendix* **30.**)

LEGISLATIVE ASSEMBLY—AMENDMENT OF ELECTORAL RULES.

Schedule I (1) of the Legislative Assembly Electoral Rules specifies the constituencies which are entitled to elect representatives to every session of the Assembly, and Schedule II (1) contains a list of the constituencies entitled to representation in rotation. The Millowners' Association, Bombay, appears in the latter list, and is bracketed with the Ahmedabad Millowners' Association. According to the Electoral Rules, " where two constituencies are bracketed together as entitled to elect one member, the constituency first mentioned shall elect to the first Legislative Assembly at the general election and at all bye-elections so long as the first Legislative Assembly continues, and the constituency second mentioned, shall elect at the general election to the next Legislative Assembly and at bye-elections in like manner, and thereafter, the constituencies shall elect in rotation to succeeding Legislative Assemblies." The Electoral Rules were amended by Government towards the middle of November, and it was laid down that if one of the constituencies mentioned in Schedule II (1) " fails at any election to any Legislative Assembly to elect a person after being called upon to do so, the Governor-General in Council may, in his discretion, call upon the constituency next entitled to elect in rotation, to elect a person....."

According to the existing arrangements, it was the turn of the Ahmedabad Millowners' Association to elect a member to the 1931 session of the Legislative Assembly, but as that body failed to do so, this Association was, in accordance with the provisions of the above amendment, offered a seat in the Assembly, and in the election which ensued, **Mr. H. P. Mody** was returned unopposed as the Association's representative. (*Appendix* **31.**)

BOMBAY ELECTORAL RULES.

Return of Election Expenses.

Rule 21 of the Bombay Electoral Rules reads as under :—

" Every election agent shall, for each election for which he is appointed an election agent, keep separate and regular books of account in which the particulars of all expenditure shall be entered, whether such expenditure is incurred by the candidate or by the election agent or by any person under the direction of the candidate or the election agent."

Towards the end of February the Government of Bombay proposed to add the following rule at the end of the above rule, and requested the Committee to express an opinion thereon :—

"Two copies of the regular books of account shall be sent by the agent of every candidate every week from the date of nomination of the candidate till the accounts of the election are closed, to the Returning Officer who shall publish one on some conspicuous place in his office and the other he shall keep in his record."

Government considered that if this practice was followed, rival candidates would know what expenses were being shown and to a certain extent at least this would be a check on excessive expenditure, and further thought that the candidates should be compelled to file the regular books of accounts kept for the election with the return of election expenses.

The Committee were of the opinion that the amendment proposed was entirely uncalled for in the absence of any evidence to show that election expenses incurred by candidates hitherto had been so excessive as to require a check being placed on them. It was further considered that even if it was Government's intention to limit the amount of money spent for election purposes, the amendment suggested would not meet the exigencies of the case, and might lend itself to abuse in the hands of clever election agents, who could always be relied upon to devise ways and means to circumvent the restrictions sought to be imposed on them. Another difficulty which the Committee anticipated in connection with the proposed amendment was that while unworkable in practice, it would remain a source of promotion of unhealthy rivalry and a probable cause of friction between the parties and might be the means of driving away respectable candidates from the field.

In communicating these views to Government the Committee stated that for the above-mentioned reasons they were strongly opposed to the amendment proposed. (*Appendix* **32.**)

BILL TO PREVENT THE USE OF THE PICTURES OF GODS AND GODDESSES AS TRADE MARKS.

On 23rd January 1930, leave was granted in the Assembly to Mr. B. Das to introduce his Bill " to penalize the use of pictures of gods and goddesses, scenes from scriptures or mythology of any religion whatsoever as marks or trade marks on any article imported to or manufactured in India."

In the statement of objects and reasons which accompanied the Bill, it was stated :—

" It is repugnant to religious sentiments that they should be so used and profaned by coming into contact with everyday humdrum commercial life. Respect for Hindu sentiments demands that the pictures of gods and goddesses, and the scenes from scriptures and mythology should not be used as marks or trade marks on any article sold in the market. In like manner, it is proposed to provide that pictures from life of Buddha, the Koran, the Bible should not be used as marks or trade marks on any article sold in the market. The object of this bill is to penalize all such imports and manufactures so as to prevent the abuse that has grown up within recent years.

Commercialization of religious sentiments is anti-Indian in tradition, and culture and sentiment. "

The Bill was taken into consideration in the Assembly on 5th February, when Mr. Das endeavoured to refer the matter to a Select Committee for consideration and report. The motion was, however, opposed by the Hon'ble Sir George Rainy who moved an amendment " that the Bill be circulated for the purpose of eliciting opinions thereon."

In support of his motion for circulating the Bill, Sir George Rainy referred to the objects and reasons underlying the Bill and observed :—

" Now, the point I would like to put to him (mover) and the House is this. If in fact the application of these pictures in that way (as trade marks) were repugnant to the sentiment of the majority of the buyers of these goods, is it conceivable that manufacturers

and merchants would supply these marks so freely? Is not the natural inference rather this, that these particular marks and pictures attract customers rather than repel them? I think that is a very real and solid point, which sooner or later the Honourable Member will have to meet, if he decides to proceed with his Bill."

Sir George Rainy also dealt with some of the administrative difficulties in connection with the proposed legislation, and stated that it was precisely because they demanded closer examination that he felt it necessary to circulate the Bill before the House came to a decision about it. The amendment moved by Sir George Rainy was accepted by the Assembly, and towards the end of March, at the instance of the Government of India, the Government of Bombay invited the Association to express an opinion on the draft Bill.

The Committee were of the opinion that the mover of the Bill did not seem to have estimated the enormous difficulties which would have to be overcome if the Bill became law. They thought that its passage would mean the complete elimination of the existing rights of merchants, manufacturers and importers of piecegoods all over the country, to a large number of trade marks which had come, from long usage and established practice, to be identified with particular types and varieties of cloth both imported and manufactured in India. To prohibit the use of such quality marks at one stroke of the pen would be to disturb trade and business to an extent which the mover of the Bill had failed to realize. Nor had the mover adduced any volume of reliable evidence that there was any justification for his view that the stamping of pictures depicting Hindu gods and goddesses was repugnant to any large or even orthodox section of public opinion. The words "scenes from scriptures or mythology" appeared to be so wide in their application that it would be extremely difficult to draw a line at which their use on tickets would be effectively limited to fall within the purview of the sections of this Bill. It was considered that of the very large number of such trade marks in use by their members, not one would be found which could be construed as offensive or indecent, and that their sentimental value to the consuming public was so undoubted a factor in the sale of the manufactures of Indian mills that it could not be lightly disregarded or overlooked. The use of such tickets could, in no sense, be termed commercialization of religious sentiment, nor could they be held to be opposed to Indian tradition, culture or sentiment, and on these grounds the Committee opposed the measure. (*Appendix* **33.**)

QUALIFICATION OF INCOME-TAX AGENTS.

Section 61 of the Indian Income-tax Act reads as follows :—

"Any assessee, who is entitled or required to attend before any Income-tax authority in connection with any proceedings under this Act, may attend either in person or by any person authorized by him in writing in this behalf."

It appeared that the Central Board of Revenue received numerous complaints, both official and non-official, to the effect that lack of restrictions as to the classes of persons entitled to appear and represent assessees or others concerned in income-tax proceedings, had led to grave abuses. It was

represented that a class of persons had come into existence calling themselves " income-tax experts " amenable to no discipline and of whom many were devoid of any qualifications and many resorted to various objectionable practices. With the object of remedying this unsatisfactory state of affairs, the Government of India introduced a Bill in the Assembly in 1929 restricting persons authorized under the above section to the following :—

(*a*) in any case,—

(i) a pleader,

(ii) a person qualified under sub-section (i) of section 144 of the Indian Companies Act, to be appointed or to act as an auditor of companies other than private companies ; or

(iii) an employee regularly employed in the service of the assessee;

(*b*) in the case of an individual,—a relative ;

(*c*) in the case of a Hindu undivided family,—an adult male member ;

(*d*) in the case of a company,—a Director ;

(*e*) in the case of a firm,—a partner ; and

(*f*) in the case of any other association of individuals,—a member.

Government's proposals evoked a certain amount of opposition from commercial bodies who thought that the exclusion of these " experts " would take away from the public a body of constant advisers with expert knowledge, who could guide the assessees and represent their case in a most efficient manner. It was also believed that the elimination of this class would tend to increase the scale of remuneration at present payable to the various agents and there would, thus, be an additional expense on the public.

In communicating their views on the provisions of the above Bill, the Committee of the Association pointed out that there had, in the last few years, grown up a body of really able, conscientious and hard-working men, the need for whose skilled services had been acutely felt by an increasing number of merchants and business men generally, in their frequent dealings with the Income-tax Department, now manned by a highly qualified staff of Inspectors and examiners of accounts against whom laymen, unversed in the highly technical provisions of the Income-tax Act, were at a considerable disadvantage. Moreover, a very large number of assessees were petty dealers who were ignorant of the language in which proceedings before Income-tax officers were conducted and were thus placed at a considerable disadvantage in adequately meeting the numerous technical requirements of the Act, and were otherwise also not in a position to have their cases fully represented in any proceedings in which they might be called upon to appear. To deprive this class of people of the assistance they derived from the present " income-tax experts " would, the Committee thought, entail a hardship which would far outweigh any advantage that would result from excluding them as a body ; and impose a burden on the slender resources of those who requisitioned their services by forcing them to resort to the far less expeditious and certainly more expensive method of having to consult and employ lawyers for the protection of their legitimate rights under the Act.

The Committee submitted that the object which Government had in view would be amply secured by incorporating a provision in the Act, entitling any person holding a certificate from the local Government in that behalf, to appear, act and plead in proceedings under the Income-tax Act.

Government's proposals were referred to a Select Committee of the Assembly, and it is very important to note what the Select Committee themselves had to say on this very important point as regards the exclusion of " income-tax experts." This was what the Select Committee stated :—

" This important clause related to restrictions to be imposed upon persons entitled to appear on behalf of others in income-tax proceedings. Clearly the restrictions proposed went too far, and public opinion on the whole, is strongly against them. We discussed at length various suggestions to achieve the object in view, namely, to exclude undesirables from practising before income-tax officers. We are agreed that some system of control, as by the licensing or registration of income-tax agents, is desirable, but we do not feel that we are in a position to formulate any definite scheme which would be certain to command general acceptance. In these circumstances, even if we could settle on a definite proposal, we should consider that it was necessary for it to be circulated for opinion. We therefore recommend that the various suggestions made in this Committee should be further considered by Government and that definite proposals should be formulated thereon and circulated for opinion before legislation is undertaken on this important subject....."

The Bill was, therefore, dropped by Government for the time being. However, towards the end of April, the Government of India prepared a tentative draft of a fresh provision to be inserted as a sub-section to Section 61 of the Indian Income-tax Act and also the rules to be framed thereunder, and requested the Association, through the Government of Bombay, to express its opinion on the draft provisions.

What Government proposed was :—

(1) that the Commissioner should maintain a register to be called the Register of Income-tax Agents, and any person who satisfied the Commissioner that he was regularly appearing to represent assessees in Income-tax offices before January 1930, or graduates of any University in India or in the United Kingdom, should be entitled, on application to the Commissioner through the income-tax officer in whose area he resides and on payment of a fee of Rs. 10, to be enrolled on the register.

(2) Government also empowered the Income-tax Commissioner to suspend an agent for misconduct and remove him from the register after further investigations, and further proposed that an appeal against the order of the Commissioner should lie with a Board of Inquiry consisting of a Revenue Officer not below the rank of a Collector, and two persons engaged in business in that province nominated by the Associated Chambers of Commerce of India and Ceylon and the Federation of Indian Chambers of Commerce.

The Committee approved of the draft sections, which, in their opinion, were satisfactory inasmuch as they were in accordance with the view put

forward by the Association on a previous occasion, but with reference to the question of the Board of Inquiry, the Committee pointed out that the right of nomination of the two non-official members of the Board in Bombay might appropriately be vested in the Indian Merchants' Chamber and the Mill-owners' Association as being more directly in touch with local conditions in the Presidency than either the Associated Chambers of Commerce or the Federation of Indian Chambers. (*Appendix* **34**.)

INCOME-TAX AMENDMENT (PROVIDENT FUND RELIEF) ACT.

On 2nd September 1929, the Hon'ble Sir George Schuster introduced in the Legislative Assembly a Bill to amend the income-tax law in certain respects, which had for its object the grant of the same relief in respect of income-tax to contributions made to private provident funds maintained by commercial and other employers as was given in respect of life insurance premia. This concession, it was stated, was proposed to be given in order to encourage thrift.

Broadly speaking, the method in which the proposed concession was to be given was by exempting from income-tax contributions made both by the employer and by the employee, in so far as these contributions did not in the aggregate exceed one-sixth of the employee's salary. It was not, however, the intention of the Bill to double the total relief which could be claimed by any individual, and if a subscriber to a provident fund was also paying an annual life insurance premium, he would be only entitled to claim income-tax relief in respect of the latter to the extent that the joint contributions to the provident fund fell short of one-sixth of his total income. This concession, it was further pointed out, would be restricted to provident funds subject to irrevocable trusts and otherwise conformed to the conditions laid down in the Bill.

The Bill was subsequently passed by the Assembly and became law on April 1st, 1930. The Act and the rules issued thereunder are reproduced in full in the appendix. (*Appendix* **35**.)

THE INDIAN PARTNERSHIP BILL.

Towards the middle of March, the Government of India requested the Committee to express an opinion on a draft Bill " to define and amend the law relating to partnership." It was pointed out that the Bill was only a preliminary draft, which it was proposed to be laid before a special Committee of eminent lawyers. A detailed expression of opinion on the various provisions incorporated in the Bill was not, therefore, necessary, but, for the guidance of the special Committee, only a broad criticism of the lines on which it was drawn. In particular, Government desired to elicit public opinion on Chapters II and V of the Bill dealing with ' the treatment of the legal notion of a firm' and ' change in a firm ' respectively.

It was also explained that the law relating to partnership was contained in Chapter XI of the Indian Contract Act, 1872. The main object of that Act was " that of providing a body of laws to the Government of the country, so expressed that it might be readily understood both by the English and Indian servants without extrinsic help from English law libraries," and it was hoped that in later years, it would be easy to enact supplementary chapters relating to several branches of the law of contract, which the Act did not then touch. This hope was never fulfilled. However, in later years, it was found even more convenient to have separate enactments for the several branches of the law of contract, e.g., Transfer of Property Act, Negotiable Instruments Act, and Merchant Shipping Act, and in view of the complexity of modern conditions, Government were of the opinion that the time had arrived when this process should be accelerated by consolidating and embodying the different branches of the partnership law in a self-contained enactment. Moreover, the partnership law as incorporated in the Indian Contract Act was not exhaustive, and there were matters on which legislation was required, and the present Bill, it was stated, had this object in view. It was also pointed out that it followed closely the English law of partnership, the main principles were the same and likewise all important details.

With regard to the particular chapters on which the Association's views were solicited, Chapter II opened with important definitions of the terms ' firm ' and ' partnership,' and contained some subsidiary definitions. It consisted, in addition, of a body of rules to assist in the determination of the question whether the relation of partnership existed or not in particular cases. Chapter V defined the various ways in which a change would occur in a firm, by the introduction of a new partner, or by the dissolution of the partnership of an existing partner, and set out how these changes occurred and their legal effects on the firm, and on the partners who had come in or gone out of the firm. Under the existing conception of a firm, any change in the constitution of a firm would create a new firm, and a retirement of a partner would dissolve the firm, and not merely the partnership of the retiring partner in the firm. Under the provisions of Chapter V of the draft Bill, it was provided that a partner could retire without dissolving the firm. This chapter also provided that a firm could, under certain circumstances, apply to the Court to have an objectionable partner expelled.

The Committee approved of the draft Bill, but pointed out that it should be a matter for the particular consideration of the special Committee whether it would be advisable to place too great a reliance on the English Partnership Act, or whether they should not, in reviewing the Bill as now framed now, keep before them the desirability of incorporating in the Bill and giving legal sanction to such methods of dealing which are prevalent among merchants in India, and which might commend themselves to their approval as being particularly well adapted to the peculiar needs of the mercantile community of India.

While the Committee agreed with the provisions of the draft Bill to make registration of the firm lie entirely within the discretion of the firm, as suitable under the existing conditions, they suggested that the special Committee might explore the possibilities of the Indian law being brought into

line in course of time with the English law, as regards the compulsory registration of firms.

The draft Bill was subsequently referred by the Government of India to a special Committee consisting of

Chairman :

The Hon'ble Sir Brojendra Lal Mitter, Kt., Bar-at-Law, Law Member of the Council of the Governor-General.

Members :

1. Sir Dinshaw F. Mulla, Kt., M.A., LL.B.,
2. Mr. Alladi Krishnaswamy Ayyer,
3. Mr. Arthur Eggar, and
4. Mr. D. J. Mitchell, C.I.E., I.C.S., *Secretary,*

and a Bill as amended by the above Committee was introduced in the Legislative Assembly on 21st January 1931. (*Appendix* **36.**)

BOMBAY TRADE DISPUTES RULES.

The text of the Trade Disputes Act, 1929, and the rules thereunder framed by the Governor in Council were published in the Association's Report for 1929 (pages 218 and 223 respectively). The Government of Bombay have since revised the rules in the light of experience gained by them in the working of the Act. The revised rules as framed by Government are reproduced in the appendix for purposes of record. (*Appendix* **37.**)

THE INDIAN CENTRAL BANKING ENQUIRY COMMITTEE.

Towards the middle of May, in response to a request made by the Secretary of the Indian Central Banking Enquiry Committee, the Committee of the Association submitted a memorandum urging the provision of more liberal and satisfactory banking and credit facilities for the industrial development of the country. The Committee also recommended the establishment of an Industrial Bank on the lines suggested by the Industrial Commission, with an industrial policy conceived on broad lines and backed by the co-operation of other banks. Reference was also made to the facilities afforded by the American Warehousing Companies in the matter of advancing loans against stocks, and it was recommended that their working might be closely examined with a view to the ultimate establishment of such companies in this country.

Sir Joseph Kay subsequently appeared before the Enquiry Committee and tendered oral evidence on behalf of the Association. His evidence mainly dealt with the difficulties experienced by the industry in obtaining their working capital and the sacrifices made by managing agents in financing their mills.

The memorandum submitted by the Committee is reproduced in full in the appendix. (*Appendix* **38.**)

DOMINION STATUS FOR INDIA.

Towards the end of June, the following Press *communique* was issued by the Committee over the signature of the Chairman:—

"The Millowners' Association, along with other commercial bodies, has watched with considerable anxiety the situation that has been developing in the country within the last few months. There has been a general feeling of unrest accompanied by disorders throughout the country, resulting in widespread suffering and enormous loss to economic interests. The publication of the Simon Commission's Report is not calculated to ease the situation, but on the contrary, to accentuate the feeling of distrust which, unfortunately, prevails in many quarters with regard to the intentions of Government. In the opinion of the Association the time has, therefore, come for an unequivocal declaration that the purpose of Great Britain's policy is to enable India to attain a complete measure of self-government, and that the task of the Round Table Conference will be to frame a "Dominion" constitution for India with such safeguards as may be found necessary during the transition period. Such an assurance would have a very heartening effect generally, and the Association feels that it would meet with an immediate response from a very large section of Indian opinion."

TRUNK TELEPHONE FACILITIES BETWEEN LARGE COMMERCIAL CENTRES.

Early in June, the Committee were informed that the Director-General of Posts and Telegraphs had under consideration the question of the development of trunk telephone service between large commercial centres in India and that it would greatly assist the Department in formulating its proposals if the Committee could submit a list of centres with which, in their opinion, trunk facilities were required from Bombay.

The Committee were of the opinion that before proceeding to formulate proposals in this connection, the Director-General would be well advised to undertake an investigation into the possibilities of the introduction of wireless telephones in India. It was considered that the establishment and successful operation of a wireless telephone service between Europe and America and between the United Kingdom and Australia during the last two years had indicated that the introduction of the system into this country for long-distance work might be preferable to the present proposals both in the matter of cost and efficiency. In communicating these views to the Director-General, the Committee suggested that the question of development of the trunk service between important commercial centres might be deferred till such time as it was possible to estimate definitely the relative merits of the two systems. (*Appendix* **39**)

RECOVERY OF ARREARS OF RENT DUE FROM MILLHANDS.

Early in January, the Collector of Bombay invited the attention of the Committee of the Association to the fact that during the last mill strike many millhands living in the Development Department chawls at DeLisle Road, Naigaum and Worli, absconded with heavy arrears of rent due from them, amounting to several thousands of rupees. He pointed out that as almost all the mills in Bombay had again commenced to work, several of the tenants who absconded should have returned to work, and in order to effect recovery of the arrears of rent from these tenants, he had appointed trackers to trace the men who might be working either in their former mills or in some other mills. However, identification had proved to be difficult as many of the operatives had changed their names to avoid payment of arrears, and besides, there were more than half a dozen men with similar names working in the same mill, and hence the prohibitory orders issued to the mill managers were returned by them without any action. Attempts at identification by the trackers of his office were, he added, often objected to by the mill authorities on some ground or other, and he, therefore, requested the Committee to issue a general circular to all the mills to render all possible help to the trackers of his office in identifying the defaulters and in effecting the recovery of the arrears of rent due from them.

The Committee of the Association, on due consideration, informed the Collector that they fully realized the difficulties experienced by his department in recovering arrears of rent from the operatives occupying the chawls during the strike period. It was pointed out that members of the Association were also labouring under the same difficulties and had had to forgo large sums of money on that account but that such steps were being taken for the recovery of the arrears as were practicable, and it was thought that the Collector would also have to do the same. The Committee were, however, willing to assist the Collector in the identification of the defaulters, but they thought it would be unwise, under the present conditions of the industry, to entertain the idea of trackers being allowed in the mills for the purpose. (*Appendix* **40.**)

PROPOSED PROHIBITION AGAINST THE ACCEPTANCE OF MONEY ORDERS SIGNED BY MORE THAN ONE PERSON AS REMITTER.

Towards the end of June the Postmaster-General, Bombay, requested the Committee to express an opinion on a proposal to prohibit the acceptance of any money order signed by more than one person as remitter except in the case of companies, associations, etc. From further enquiries made by the Committee as to the reasons which led to the formulation of the above proposals, it appeared that difficulties and inconvenience frequently arose when money orders which had been signed by two or more persons as co-remitters were received back unpaid and had to be paid back to the remitters, and one of them, as frequently happened, was not present at the time of repayment. In such cases, both or all the remitters had to sign the returned money order or had to be identified, and it frequently happened that the postal receipt originally granted at the time the money order was first drawn, which had to

be returned to the post office, was in the hands of the absent party. In such cases the remitters themselves suffered more inconvenience than the post office themselves, and this had been the experience all over India.

While the Committee fully appreciated the difficulties mentioned by the Postal Department, they suggested that if it were laid down that the amount in question should be made payable to the first signatory of the money order, it would obviate the necessity for prohibiting the acceptance of money orders remitted by more than one person. (*Appendix* **41**.)

DEPRESSED CLASSES AND ABORIGINAL TRIBES ENQUIRY COMMITTEE.

Towards the end of 1929 the Government of Bombay appointed a Committee presided over by Mr. O. H. B. Starte, I.C.S., " to enquire into the educational and economic condition and the grievances of the Depressed Classes (Untouchables) and of the Aboriginal Tribes in the Presidency." Mr. Starte forwarded to the Committee of the Association a copy of a questionnaire framed by him and requested them to submit evidence regarding the grievances and needs of Depressed Classes and Untouchables working in mills.

The Committee of the Association, in reply, informed Mr. Starte that it would not be possible for them to depute any representative of the Association to give oral evidence before the Committee, but in response to his request, forwarded their views on certain questions in the questionnaire and a copy of a report, received from one of the members of the Association, showing the results of experiments made at one of their mills, with a view to ascertain whether members of the Depressed Classes were capable of being trained as weavers, as a demand for their admission to all departments of a mill formed one of the 17 Demands of Labour before the Fawcett Committee. These papers are reproduced in full in Appendix **42**.

HANDLING OF MONEY ORDERS OF OPERATIVES BY MILLS.

(*See pages* 110 *and* 480 *of Report for* 1927.)

In 1927 the Postmaster-General, Bombay, informed the Committee that the postal staff at small post offices in the mill area were often unable to cope with the large volume of money orders which mill operatives sent up-country every month and that the congestion caused thereby at the post office resulted in considerable delay and inconvenience to both the operatives and the postal authorities. He, therefore, suggested that mills should, on behalf of their workpeople, undertake to despatch such money orders to the postmaster in one lot with a covering list setting out the individual amounts

and the names, etc., of addressees together with a cheque for the total amount and pointed out that a great deal of time would, in consequence, be saved in the booking of the money orders.

The Committee agreed with the Postmaster-General's view, and recommended all members of the Association to adopt the practice outlined by him as a means of saving both time and trouble to all concerned. Certain mills carried out the suggestion, and found that it worked quite smoothly in actual practice ; but it was not generally adopted.

However, towards the end of March the Committee understood that the system had been introduced and worked successfully in certain concerns in Calcutta, and they therefore again addressed members urging the adoption of the suggestion made in 1927, and as a result, it is understood about forty to fifty mills in Bombay are now following this practice. (*Appendix* **43**.)

SUPPORT TO INDIAN INSURANCE, BANKING AND OTHER CONCERNS.

Towards the end of May, the Maharashtra Chamber of Commerce requested the Committee to consider the advisability of recommending to their members to give their insurance, banking, legal and auditing work to Indian concerns only. The Committee were of the opinion that the cotton textile industry, which claimed to be national in every sense was bound to support, as much as it could and consistently with present obligations, other national enterprises, and members were advised accordingly.

DONATIONS.

At the Annual General Meeting of the Members of the Association held on 25th February 1930, the following donations were sanctioned and paid out of the Association's funds for the current year :—

	Rs.
Victoria Jubilee Technical Institute	2,000
Police Comforts Fund	1,000
Sydenham College of Commerce and Economics	800
Sir J. J. Hospital Nursing Association Fund	750
Bombay Textile and Engineering Association	500
Goculdas Tejpal Nursing Association Fund	250
Adams-Wylie Memorial Hospital	250
National Baby Week Celebrations	250
Maharashtra High School	200

RESULTS OF THE WORKING OF THE COTTON MILLS OF BOMBAY IN 1929.

In accordance with the usual practice, an annual statement showing the results of the working of the cotton mills in Bombay was prepared by the Association and audited by Messrs. A. F. Ferguson & Co. Seventy-six mills out of the 83 mills submitted returns. The statement showed a total loss of Rs. 2,30,66,994 for the year 1929 after providing depreciation on machinery and buildings, in spite of the fact that during the year the managing agents gave up commission to the extent of Rs. 6,04,909.

It is important to remember that during the period covered by the accounts, there was a partial strike which lasted for about 5½ months.

Copies of the statement were sent to all members of the Association for their confidential information.

RAW COTTON STOCKS HELD BY BOMBAY MILLS ON 31ST AUGUST 1930.

In accordance with the usual practice, stocks of raw cotton held by Bombay Cotton Mills were collected and the following summarized statement subsequently issued :—

Quantity of raw cotton in stock on 31st August 1930 :—

Cotton actually on hand in Mill godowns.		Ready cotton bought but not taken delivery of.		Total.	
Actual Number of bales.	Actual weight of bales (in candies of 784 lbs.)	Actual Number of bales.	Actual weight of bales (in candies of 784 lbs.)	Actual Number of bales.	Actual weight of bales (in candies of 784 lbs.)
168,178	86,624	23,643	12,340	191,821	98,964

STOCKS OF YARN AND CLOTH HELD BY BOMBAY MILLS IN 1930.

The figures in the following table gives a very close approximation of the stocks of yarn and cloth held by the mills of Bombay City and Island from month to month during 1930. The year opened with a stock of 27,000 bales of yarn and 137,000 bales of cloth, which at the end of the year were 24,000 bales of yarn and 145,000 bales of cloth.

The average monthly stocks of yarn and cloth during the year were 28,000 bales of yarn and 167,000 bales of cloth against 13,000 bales of yarn and 86,000 bales of cloth in 1929.

YARN.

TABLE I.

STOCKS IN BALES.

Date of Return.	FROM MILLS SUBMITTING RETURNS. No. of spindles represented.	Sold but delivery not taken.	Unsold.	Total uncleared.	APPROXIMATION FOR ALL MILLS IN BOMBAY CITY AND ISLAND. Sold but delivery not taken.	Unsold.	Total uncleared.
1930.							
31st January	3,447,433	14,335	12,757	27,092	14,000	13,000	27,000
28th February	3,447,433	13,578	16,997	30,575	13,000	17,000	30,000
31st March	3,447,433	14,077	14,960	29,037	14,000	15,000	29,000
30th April	3,447,433	16,722	13,060	29,782	17,000	13,000	30,000
31st May	3,447,433	16,814	12,830	29,644	17,000	13,000	30,000
30th June	3,447,433	16,040	14,625	30,665	16,000	15,000	31,000
31st July	3,447,433	14,781	17,524	32,305	15,000	17,000	32,000
31st August	3,447,433	11,576	19,098	30,674	12,000	19,000	31,000
30th September	3,447,433	10,512	15,405	25,917	11,000	15,000	26,000
31st October	3,447,433	10,162	14,174	24,336	10,000	14,000	24,000
30th November	3,447,433	8,620	13,536	22,156	9,000	13,000	22,000
31st December	3,447,433	8,571	15,369	23,940	9,000	15,000	24,000

CLOTH.

TABLE II.

STOCKS IN BALES.

Date of Return.	FROM MILLS SUBMITTING RETURNS. No. of looms represented.	Sold but delivery not taken.	Unsold.	Total uncleared.	APPROXIMATION FOR ALL MILLS IN BOMBAY CITY AND ISLAND. Sold but delivery not taken.	Unsold.	Total uncleared.
1930.							
31st January	76,375	63,408	74,137	137,545	63,000	74,000	137,000
28th February	76,375	69,613	86,200	155,813	70,000	86,000	156,000
31st March	76,375	66,758	97,711	164,469	67,000	98,000	165,000
30th April	76,375	70,402	96,102	166,504	70,000	96,000	166,000
31st May	76,375	79,817	91,221	171,038	80,000	91,000	171,000
30th June	76,375	83,866	103,196	187,062	84,000	103,000	187,000
31st July	76,375	82,332	116,989	199,321	82,000	117,000	199,000
31st August	76,375	78,626	122,857	201,483	78,000	123,000	201,000
30th September	76,375	61,931	119,744	181,675	61,000	120,000	181,000
31st October	76,375	54,937	109,155	164,092	55,000	109,000	164,000
30th November	76,375	44,427	97,577	142,004	44,000	98,000	142,000
31st December	76,375	42,811	102,200	145,071	43,000	102,000	145,000

MILL HOLIDAYS AND PAY-DAYS FOR 1931.

The following mill holidays, which are in accordance with the provisions of the Indian Factories Act, have been fixed by the Committee of the Millowners' Association, Bombay, for adoption by the Bombay members of the Association, during the year 1931.

If for any special reasons, it is found necessary to close the mills on days other than those mentioned below, the Chief Inspector of Factories, Old Customs House, Bombay, should be informed in accordance with Section 22 of the Indian Factories Act.

Month.	Date of Holiday.	Day of Week.	Festival.	Monthly Pay-day.	Day of Week.
January ..	1st ..	Thursday	*New Year Day*	10th ..	Saturday.
	11th ..	SUNDAY.			
	14th ..	Wednesday	*Makar Sankrant* ..		
	18th ..	SUNDAY.			
	25th ..	Do.			
February ..	1st ..	SUNDAY.		14th ..	Saturday.
	8th ..	Do.			
	15th ..	Do.	*Maha Shivratri*		
	22nd ..	Do.			
March ..	4th ..	Wednesday	*Holi*	14th ..	Saturday.
	5th ..	Thursday			
	6th ..	Friday			
	15th ..	SUNDAY.			
	20th ..	Friday	*Gudi Padwa*		
	28th ..	Saturday	*Ram Navmi*		
April ..	2nd ..	Thursday	*Lunar Eclipse*	11th ..	Saturday.
	12th ..	SUNDAY.			
	19th ..	Do.			
	26th ..	Do.			
May ..	3rd ..	SUNDAY.		9th ..	Saturday.
	10th ..	Do.			
	17th ..	Do.			
	24th ..	Do.			
	31st ..	Do.			
June ..	7th ..	SUNDAY.		13th ..	Saturday.
	14th ..	Do.			
	21st ..	Do.			
	28th ..	Do.			
July ..	5th ..	SUNDAY.		11th ..	Saturday.
	12th ..	Do.			
	19th ..	Do.			
	25th ..	Saturday	*Ashadi Ekadashi* ..		
August ..	nd ..	SUNDAY.		8th ..	Saturday.
	9th ..	Do.			
	18th ..	Tuesday	*Nag Panchami*		
	23rd ..	SUNDAY.	.. ..		
	27th ..	Thursday	*Narli Purnima*		
September ..	5th ..	Saturday	*Gokul Ashtami*	14th ..	Monday.
	15th ..	Tuesday	*Ganesh Chaturthi* ..		
	19th ..	Saturday	*Gowri Visarjan*		
	25th ..	Friday	*Anant Chaturdashi* ..		
October ..	4th ..	SUNDAY.		10th ..	Saturday.
	11th ..	Do.	*Sarva Pitra Amavasa* ..		
	20th ..	Tuesday	*Dasara*		
	25th ..	SUNDAY.			
November ..	1st ..	SUNDAY.		8th ..	Sunday.
	9th ..	Monday	*Devali*		
	10th ..	Tuesday			
	11th ..	Wednesday			
	15th ..	SUNDAY.			
	22nd ..	Do.			
	29th ..	Do.			
December ..	6th ..	SUNDAY.		12th ..	Saturday.
	13th ..	Do.			
	20th ..	Do.			
	27th ..	Do.			

Any members desiring to make a change in the list of holidays or pay-days as enumerated in the above list should intimate the Association of their intention to do so at least ten days prior to the holiday or pay-day concerned. Modifications may be necessary to allow of holidays being given at half-yearly stocktaking.

KEITH ROBINSON VISUAL EDUCATION SERVICE.

Early in November, the Committee of the Association directed a special Sub-Committee of Mill Managers to consider and report on a scheme of " Visual Education " for mill operatives designed by Mr. Keith Robinson. Briefly stated, the idea underlying the service was the training of workers along right lines by a system of visual education. It was explained by Mr. Robinson that there were a great many general and special factors such as " idleness," " carelessness," " procrastination," " waste," " absenteeism," etc., which diminished production and efficiency, and increased overhead costs. Most of the losses arising from these factors could, it was claimed, be reduced and the best means of achieving this result would be by bringing home to the operatives their common faults, and stimulating their interest along correct lines by means of pictorial posters in preference to education by the written or spoken word. It was also stated that, provided the mentality and psychology of the workpeople to be dealt with had been thoroughly studied, and that the designer had complete knowledge of the particular industry concerned and the faults, which it was desirable to eradicate, and the particular direction in which stimulation of effort was required, a process of visual education could achieve most desirable results at a reasonably low cost.

The Sub-Committee discussed the scheme with Mr. Robinson, and recommended, *inter alia*, that—

(1) The scheme might be introduced for an experimental period of six months in Bombay mills.

(2) That the details of the service, in so far as the subjects for presentation in posters were concerned, should be subject to the control of a special Sub-Committee of the Association in order that the special needs of the industry might be catered for.

(3) That the price of the service should be based on the number of operatives catered for in that particular mill.

The General Committee accepted the findings of their Sub-Committee in their entirety, and directed them to frame a workable programme for the introduction of the scheme in Bombay mills. The Sub-Committee met Mr. Robinson subsequently on several occasions, and a definite programme has since been drawn up to commence the service in 33 Bombay mills employing in the aggregate 70,000 to 75,000 operatives, from 7th February 1931.

The introduction of the service was preceded by the distribution of a letter in Marathi to all operatives participating in the scheme telling them briefly what they were to do to make the service operate successfully. The next step was to select the subjects for poster illustration which would effectively bring home to the workpeople the desirability of eliminating common faults, bad habits, etc., which directly and indirectly reduce wages, retard production, reduce individual efficiency or raise costs of manufacture. Coloured posters illustrating the evils of indebtedness, absenteeism, idleness, etc., were then designed, printed and put up at the mills one each week. On their removal at the end of the week, to be replaced by the next poster in

the series, each operative was given a miniature reproduction of the previous poster which he was to keep so that he would be continually reminded of the subjects dealt with by the posters which he had been seeing at the mills and the moral which they were intended to convey. The number of posters given to mills is one per every 100 operatives employed.

In order to stimulate the interest of the workpeople in the scheme "Suggestion Forms" and "Suggestion Boxes" have been provided and they are requested to submit any constructive ideas which the weekly poster may have suggested to them and which, in their opinion, would be of value. Prizes will be given for any suggestions received from the men which the authorities consider to be valuable in order to encourage them to develop their powers of observation and individual initiative.

If the scheme succeeds in creating *esprit de corps* and a feeling of pride for their work among the men, it may be considered to have achieved its object. (*Appendix* **44**.)

BOMBAY MILLOWNERS' ASSOCIATION.

Balance-sheet as at 31st December 1930.

LIABILITIES.	Rs.	a.	p.	Rs.	a.	p.	ASSETS.	Rs.	a.	p.	Rs.	a.	p.
SUNDRY CREDITORS—							Interest accrued on Association's Investment of General Fund up to 31st December 1930, but not received				3,860	1	8
For Imperial Bank of India (Overdraft)	53,270	5	4				Advance payments made on account of Books and periodicals, Telephones, Salary of Clerk at Calcutta, Membership subscription to the International Federation of Master Cotton Spinners' and Manufacturers' Associations and other sundry items.				2,370	3	4
For Auditors' fees, Advertisement, Printing, Stationery, Electric Lights and Fans, Rent for Show-room at Victoria Terminus, etc., unpaid	1,288	11	6				Advances to Staff				350	0	0
				54,559	0	10	Expenses in connection with Municipal Assessment of mills in Bombay				3,728	0	0
Amount appropriated for future propaganda for the promotion of piecegoods and yarn trade of Member mills				7,734	0	0	ASSOCIATION'S INVESTMENTS—						
Amount received in advance from Member Exhibitors towards the expenses for the Show-room at Victoria Terminus ..				4,019	14	0	Government 3½ per cent. Promissory Notes of 1865, 1854/55 and 1900/01 for Rs. 92,000 at cost	67,670	10	0			
Amount of deposit received from Mr. H. P. Mody towards Legislative Assembly and Council Election expenses				750	0	0	Government 4½ per cent. Bonds 1934 for Rs. 33,100 at cost ..	32,272	8	0			
ASSOCIATION'S GENERAL FUND—							Government 5 per cent. Indian War Loan, War Bonds, 1929/47 for Rs. 25,000 at cost	24,156	4	0			
							Government 6 per cent. Bonds 1933/36 for Rs. 15,000 at cost ..	15,000	0	0			
Balance as on 31st December 1929	1,64,373	7	4				Government 6 per cent. Indian War Loan, War Bonds 1932 for Rs. 5,500 at cost	5,500	0	0			
Add—Excess of Income over expenditure	5,430	14	4				Government 3½ per cent. Indian Sterling Stock (Bearer Bonds) 1931 for £8,500 at cost	79,748	9	6			
				1,69,804	5	8					2,24,347	15	6
							CASH—						
							Cash in the Imperial Bank of India, Secretary's Account ..	300	0	0			
							Cash in hand	1,911	0	0			
											2,211	0	0
Total Rs.				2,36,867	4	6	Total Rs.				2,36,867	4	6

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
AUDITORS.

T. MALONEY,
Secretary.

BOMBAY, *dated 26th January* 1931.

BOMBAY MILLOWNERS' ASSOCIATION.

Income and Expenditure Account for the year ended 31st December 1930.

EXPENDITURE.	Rs.	a.	p.	Rs.	a.	p.
To Establishment	82,483	11	3			
Conveyance Allowance to Secretary	1,200	0	0			
Preparation of Monthly Import and Export Statistics for 1930	2,915	4	0			
Preparation of Statistics for the Bombay Cotton Mill Industry for 1929	627	4	0			
Office Rent	2,700	0	0			
Printing Statistical Returns, Mill Statement and Annual Report for 1929, etc.	6,075	13	0			
Stationery Account	2,534	11	6			
Advertisements	200	0	0			
Books and Periodicals	591	8	7			
Auditors' Fees	200	0	0			
Telephones	644	11	4			
Electric Lights and Fans	367	5	0			
Law Charges	895	5	0			
Furniture and Fixtures	1,177	8	0			
Petty Charges, Sundry Expenses including Postage and Telegrams	2,706	15	8			
Association's Contribution to Provident Fund and interest..	3,501	13	4			
Expenses in connection with Millowners' Exhibition Train..	1,104	3	11			
Deputation to Delhi	2,809	13	0			
Printing in connection with Standardisation of Wages Scheme	428	12	0			
Membership Subscription to the International Federation of Master Cotton Spinners' and Manufacturers' Associations for half-year ending 31st December 1930	1,532	4	6			
	1,14,697	0	1			
ASSOCIATION'S CONTRIBUTION FOR THE YEAR TO—						
	Rs.	a.	p.			
The Victoria Jubilee Technical Institute..	2,000	0	0			
The Sydenham College of Commerce and Economics	800	0	0			
The Police Comforts Fund	1,000	0	0			
The Sir J. J. Hospital Nursing Association Fund..	750	0	0			
The Bombay Textile and Engineering Assn.	500	0	0			
The Goculdas Tejpal Hospital Nursing Association Fund	250	0	0			
The Adams-Wylie Memorial Hospital Fund.	250	0	0			
The National Baby Week	250	0	0			
The Maharashtra High School	200	0	0			
	6,000	0	0			
				1,20,697	0	1
Balance being excess of Income over Expenditure transferred to Association's Balance-Sheet				5,430	14	4
Total Rs. ..	....			1,26,127	14	5

INCOME.	Rs.	a.	p.	Rs.	a.	p.
By Subscriptions for the year ended 31st December 1930..	1,14,189	0	0			
,, Miscellaneous Receipts	1,705	1	0			
,, Interest on Investments of General Fund	10,233	13	5			
				1,26,127	14	5
Total Rs. ..	..			1,26,127	14	5

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
AUDITORS.

BOMBAY, *dated 26th January* 1931.

T. MALONEY,
Secretary.

BOMBAY MILLOWNERS' ASSOCIATION PROVIDENT FUND.

Statement of Funds as at 31st December 1930.

RECEIPTS.	Rs. a. p.	Rs. a. p.	EXPENDITURE.	Rs. a. p.	Rs. a. p.
By Amount of Funds as at 1st January 1930		42,002 3 2	To Claims Paid	736 7 7	
			Add Expenses during the year	5 14 0	
,, Subscriptions Paid :—					742 5 7
			,, INVESTMENTS—		
By the Members of the Bombay Millowners' Association	3,459 9 4		Government 3½ per cent. Promissory Notes 1842/43, 1854/55, 1900/01 for Rs. 17,200 at cost	12,019 12 0	
By the Members of the Bombay Millowners' Mutual Insurance Association, Limited ..	1,072 8 0		Government 4 per cent. Promissory Notes 1960/70 for Rs. 5,000 at cost	4,406 4 0	
		4,532 1 4	Government 5 per cent. Tax Free War Bonds 1933 for Rs. 5,000 at cost	4,892 8 0	
,, Contributions Paid :—			Government 5 per cent. Tax Payable Bonds 1929/47, 1935, 1939/44 for Rs. 20,000 at cost	19,899 4 3	
By the Bombay Millowners' Association	3,440 13 4		Government 6 per cent. Loans 1933/36 for Rs. 6,000 at cost	6,000 0 0	
By the Bombay Millowners' Mutual Insurance Association, Limited	1,072 8 0			47,217 12 3	
		4,513 5 4	,, Interest accrued and due on the above Securities ..	909 12 0	
			,, Cash with Imperial Bank of India in Current Account.	4,460 11 7	
,, Interest (including interest accrued to date (Rs. 909-12-0))	....	2,282 15 7			52,588 3 10
TOTAL Rs. ..	....	53,330 9 5	TOTAL Rs. ..	....	53,330 9 5

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
AUDITORS.

T. MALONEY,
Secretary.

BOMBAY, *26th January* 1931.

Report for the year 1930.

Section III.

CORRESPONDENCE.

APPENDICES 1--44.

APPENDIX 1.

CONTINUOUS REPRESENTATION IN THE ASSEMBLY.

No. 1720/86 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *21st July* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT, SIMLA.

SIR,

My Committee have been urging since 1924 the desirability of continuous representation of the Association on the Legislative Assembly. From the close acquaintance which you have of the nature of the work done by the Association, I am sure you appreciate that it is very necessary that its representative should always have a seat in the Assembly where so many questions affecting the interests of the industry come up from time to time. For reasons, which it is not necessary to discuss, the representation which the Ahmedabad Millowners will enjoy during the lifetime of the next Assembly, may not adequately meet the needs of the situation, and my Association feel that the special position they occupy and the all-India interests which they represent make it necessary that separate representation should be permanently secured to them. I am aware that this cannot be accomplished until the constitution is reformed, but I am to repeat the suggestion made in my letter to the Government, dated the 24th May 1929, that the object in view might temporarily be secured by nomination. I commend this suggestion to your earnest consideration, and I should greatly appreciate an early reply indicating whether it will be possible for Government to consider it.—I have, etc.,

T. MALONEY,
Secretary.

No. D-2999-C. and G.

GOVERNMENT OF INDIA, LEGISLATIVE DEPARTMENT,
SIMLA, *6th August* 1930

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your letter No. 1720/86, dated the 21st July 1930, regarding the representation of the Bombay Millowners' Association by nomination on the next Legislative Assembly, I am directed to inform you that the matter will be placed before His Excellency the Governor General, so that he may take your suggestion into consideration when making nominations to the next Assembly.—I have, etc.,

D. G. MITCHELL,
Offg. Secretary to the Government of India.

APPENDIX 2.

STANDARDIZATION OF WAGES.

No. 446/22A of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *21st February* 1930.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

SUBJECT :—*Standardized List of Wages.*

I am directed to enclose herewith 3 copies of the Standardized Wages List* for spinning and weaving departments. This list cancels all previous lists. It has been adjusted in accordance with the various recommendations made by the Fawcett Committee, and it will be noted that the rates of wages specified therein are the consolidated wages for a 26-day month. (In calculating the wages for a month with less or more than 26 working days, the wages payable should be adjusted in strict accordance with the instructions contained in Note 6† at the commencement of the list.) The basic rates and other allowances specified in the weaving section of the list have been revised with the intention of removing the $7\frac{1}{2}$ per cent. cut which the previous list provided for.

In order that the Association may ascertain the exact effects which the application of the Standard List would have on the industry as a whole, in each and every mill, and for each and every class of employees, I am directed to enclose herewith 6 copies of a standard form* and to request that the information asked for therein should be filled in in respect of the months of January, February and March 1930. It is requested that the completion of the forms in respect of the month of January should be taken in hand at once, and in respect of the months of February and March, as soon as possible after these months are completed. Any adjustment found necessary in the Standard List after receipt of detailed information from individual mills, will then be taken in hand.

A special Sub-Committee of technical men has been appointed by the Association to deal with matters connected with the list, and I am to request that if you have any difficulty in estimating the wages payable for any particular department or class of operatives, you should inform me at once.

You are also requested to ask your weaving master to submit details as to the effect of the application of the Standard List in respect of the main classes of piecegoods manufactured in your mills.—I have, etc.,

T. MALONEY,
Secretary.

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* Not printed.

† Note 6 reads as follows:—"The wages in the accompanying list are those payable for a month of 26 working days of 10 hours each unless otherwise specified, and if the number of working days in any month exceeds 26 or is less than 26, the wages of fixed-pay workers are to be raised or lowered proportionately."

No. 55/22 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *9th January* 1931.

ALL MEMBERS OF THE ASSOCIATION,
BOMBAY.

DEAR SIRS,

SUBJECT:—*Standardized List of Wages.*

Members of the Association are aware that during the discussions and negotiations which followed immediately after the publication of the Fawcett Committee's Report, the Committee of the Association decided to accept the recommendations of the Fawcett Committee in regard to the standardized list of wages. These recommendations made provision for the consolidation of the dear food allowance with the basic wage and the removal of the cut of 7½ per cent. in weavers' wages, which the original standardized scheme provided for. Steps were subsequently taken to give effect to the above decision of the Committee, and as a result, a revised standardized list was sent to all members with my circular letter No. 446/22A dated 21st February 1930.

The introduction of the standardized list of wages, etc., recommended by the Fawcett Committee was made dependent by the Fawcett Committee on the Association receiving "real co-operation of labour in trying to make the standardization scheme work properly." This co-operation, as members are aware, has so far not been forthcoming. As a matter of fact, the introduction of the scheme has been strenuously opposed by labour. Under these circumstances, the Committee of the Association have decided that the standardization scheme of wages shall not be introduced generally in the industry for the present, but that the rates laid down in the weaving section of the scheme as sent to you on 21st February shall be taken as a guide in respect of the weaving rates to be paid for new sorts of cloth when manufactured in your mills. In this connection, the Committee of the Association also wish to make it clear that the weaving rates payable for new sorts should not be less than those laid down in the standardized list when two looms are tended by one weaver.
—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 3.

MUNICIPAL ASSESSMENT OF BOMBAY COTTON MILLS.

No. 163/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *21st January* 1930.

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,
BOMBAY.

SIR,

SUBJECT:—Re. *Municipal Assessment of Cotton Mills.*

I am directed to refer you to the previous correspondence which has passed between the Association and yourself on the subject of the assessment of local cotton mills, and, in particular, to your letter of 2nd October in which certain proposals for the future assessment of mills were set forth.

2. These proposals were discussed in detail by a special Sub-Committee of the Association at several meetings held in October and later by the General Committee of the Association. As a result of my Committee's deliberations, all mills in Bombay were asked to work out what their assessments would amount to on the basis of your proposals of October 2nd, and also in accordance with certain proposals made by two members of my Committee, viz., lands to be separately assessed according to book values and buildings at Rs. 3-8-0 per square foot of actual floor area. Mills were asked to indicate after working out their individual assessments, whether they were prepared to accept the terms of assessment offered in your letter of the 2nd October, and it was also made clear that unless a large majority of the mills agreed to accept those terms, the probable alternative would be that mills would be separately assessed by the Commissioner according to the provisions of the Municipal Act and that assessments would probably be based on the hypothetical letting value of the mills, in which event mills which considered that their assessments were too high, would need to contest their assessments in the Courts.

3. The result of my Committee's enquiry is now to hand for 53 mills, and I regret that out of these only 2 have definitely indicated that they would be prepared to accept the terms of your offer of 2nd October. The great majority consider that assessments on that basis are too high and many of them would be prepared to contest their assessments in the Courts. The great majority expressed their willingness to accept assessments made on the basis of the alternative proposals outlined in para 2 of this letter.

4. In view of the facts set forth in the preceding paragraphs, my Committee desire now to suggest that you should reconsider your previous offer in respect of Building, and substitute therefor an assessment calculated at the rate of Rs. 3-8-0 per square foot of floor area, in which case my Committee would be prepared to recommend mills to agree to a uniform assessment of Rs. 7 per square yard for mill lands with a deduction of 66⅔ per cent. for unused land capable of being fenced off. In the event of your being unable to agree to this suggestion, my Committee consider that you might meet one or two representatives of the Association and select two or three mills whose assessments might be made the subject of friendly test cases.

5. On the result of these test cases, it might subsequently be possible to get together and agree on a uniform and agreed method of assessment which, as you are aware, we have been endeavouring to arrive at during the last two years.—I have, etc.,

T. MALONEY,
Secretary.

No. Ac/9184/D of 1929-30.

BOMBAY MUNICIPALITY,
BOMBAY, *29th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Municipal Assessment of Cotton Mills.*

With reference to your letter No. 163/29 dated 21st January 1930, I have the honour to state that I regret that the terms of my offer of 2nd October 1929, which were finally arrived at after protracted negotiations and expenditure of considerable time, trouble and money, should have been unacceptable to the majority of the mills. The alternative proposals made by you in paragraph 4 of your letter, are entirely unacceptable to me. As for your suggestion regarding the selection of two or three mills whose assessments might be made the subject of friendly test cases, I am unable to say anything without consulting my lawyers to whom I now propose to entrust the whole case.—I have, etc.,

A. R. DALAL,
Municipal Commissioner.

No. 335/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *11th February* 1930.

ALL MILLS IN BOMBAY.

DEAR SIRS,

SUBJECT:—*Municipal Assessment of Cotton Mills.*

I am directed to refer you to my letter dated 3rd December 1929 addressed to all cotton mills in Bombay. In that letter mills were asked to calculate their assessments on (*a*) the basis of an offer made by the Municipal Commissioner and (*b*) a basis suggested by Mr. C. N. Wadia and Sir Ness Wadia. Members were also asked to indicate whether they were prepared to accept the terms offered by the Municipal Commissioner, and it was pointed out that unless the Municipal Commissioner's terms were acceptable to a large majority of mills, it would probably mean that the rate of assessment would have to be fought out in the Courts by individual mills.

The great majority of mills indicated in their replies that the terms offered by the Municipal Commissioner were unacceptable to them, but that they would be prepared to agree to assessments made on the basis suggested by Mr. C. N. Wadia and Sir Ness Wadia. These facts were communicated to the Municipal Commissioner on the 21st January to which a reply was received on the 29th ultimo. A further communication will be addressed to you in this matter at a later date.—Yours, etc.,

T. MALONEY,
Secretary.

No. 510/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *5th March* 1930.

ALL MILLS IN BOMBAY.

DEAR SIRS,

SUBJECT:—*Municipal Assessment of Bombay Cotton Mills.*

In connection with the assessment notices served on mills by the Municipal Commissioner, I beg to enclose herewith for your information a draft framed by the Association's solicitors.

The Committee consider it very important that all mills should, as far as possible, write to the Municipal Commissioner protesting against the assessments on the lines indicated in the draft prepared by the solicitors.

The main grounds to be urged against the proposed increase in the rateable values are set forth in sub-paragraphs 5(*a*) to 5(*e*) of the enclosed.

On the assumption that all the notices in question were served upon the mills on the same day, namely, Tuesday, the 25th ultimo, the last date for delivery to the Municipal Commissioner of the letters of complaint will be Wednesday, the 12th instant, the period allowed by the Municipal Act, in which to file complaints being 15 days from the date of the service of the notice upon the mill. If there is any difficulty in completing the enclosed, kindly let me know or send a representative to this office.—Yours, etc.,

T. MALONEY,
Secretary.

A. R. DALAL, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

We have the honour to acknowledge the receipt of your notice No. of the ultimo which was served upon us on the ultimo intimating that you have increased the amount of the rateable value of our mill premises in Road and bearing Street No. , Ward Nos. to Rs. per annum from the 1st April 1929 on a gross assessment of Rs. and by also making a corresponding increase in the assessment based on such rateable value.

2. The present gross assessment of our mill premises is Rs. , the rateable value is Rs. , and the annual tax Rs. .

3. As a result of your re-assessment, the annual tax is increased to Rs. , an increase on our present assessment of Rs. , or per cent.

4. We understand that your present gross assessment has been arrived at on the basis of floor area and by valuing such area at so much per cubic foot.

5. In pursuance of Section 163 of the City of Bombay Municipal Act, 1888, we hereby give you notice that we complain against the increase in the amount of the rateable value of our mill premises on the following grounds, namely :—

(*a*) That under Section 154 of the City of Bombay Municipal Act, 1888, the rateable value of our mill premises must be the amount of the annual rent for which such premises might reasonably be expected to let from year to year less ten per cent. of that amount, and that under existing trade conditions, it is impossible to arrive at such annual rent by the rough and ready method of valuation which you have adopted.

(*b*) That if the rateable value of our mill premises on the 1st April 1928 was Rs. , nothing has since occurred to justify an increase on the 1st April 1929 in that rateable value to Rs. . On the contrary, much has occurred to warrant a decrease in such rateable value.

(*c*) That no independent valuation of our mill premises has been made prior to the increase in the rateable value thereof.

(*d*) That in fixing the rateable value of our mill premises, you have failed to take into consideration the existing trade conditions, and the depressed state thereof, and the inability to carry on a gainful trade on the premises.

(*e*) That the rateable value as now fixed is in excess of the rent which a reasonable business man would give under existing trade conditions for a tenancy from year to year of the mill in question.

No. 557/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 11*th March* 1930.

ALL MILLS IN BOMBAY CITY AND ISLAND.

DEAR SIRS,

SUBJECT :—*Municipal Assessment.*

I am directed to invite your attention to this office letter No. 510/29 dated the 5th March on the above subject enclosing the draft of a letter to be addressed to the Municipal Commissioner.

It appears that certain mills have since been served with notices demanding the payment of the enhanced tax. If this is correct, it is very desirable that the mills concerned should keep the Association informed of these developments as early as possible in order that joint action may, if necessary, be taken in consultation with the Association's solicitors. —Yours, etc.,

A. C. M. CURSETJEE,
Asst. Secretary.

No. 619/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *21st March* 1930.

ALL MILLS IN BOMBAY CITY AND ISLAND.

DEAR SIRS,

SUBJECT:—*Municipal Assessment of Cotton Mills.*

In continuation of my letter No. 510/29 dated the 5th March, I beg to enclose herewith for your information a copy of a letter dated 19th March received from the Association's solicitors on the above subject.

The position as regards this question has now reached a stage where the Municipal Commissioner has refused to accept our suggestion to have the increased assessments in the case of a few selected mills made the subject of test cases.

He will now issue notices calling upon the mills to appear before the Assessor and Collector to whom he will depute the task of investigating the complaints already lodged by members against the enhanced assessments. The Assessor and Collector will after these investigations pass his orders on these complaints, and may either confirm the increased assessments or reduce them to a figure unacceptable to members.

Their remedy will then be to file an appeal against this decision before the Chief Judge, Small Causes Court, whose decision is final.

The appeal must be filed within a fortnight of the disposal of the complaints by the Assessor. It has to be noted that, before the appeal in the Small Causes Court can be heard, the amount claimed in respect of the enhanced assessment must be deposited with the Commissioner.

It has been recommended by the Committee that, as far as possible, the mills should be represented at the first investigation before the Assessor by Mr. Gilbert Lodge, and I shall be pleased to know as early as possible whether you are agreeable to this suggestion. On hearing from you, I shall make the necessary arrangements for Mr. Gilbert Lodge to call on mills and ascertain the special circumstances in regard to each case.

The actual cost of Mr. Gilbert Lodge's services will be borne in equal proportions by the mills which agree to utilize his services.

After the preliminary investigation by the Assessor, it will, in most cases, probably be necessary to lodge an appeal in the Small Causes Court, but before any such appeal can be heard, the amount of the enhanced assessment must be deposited with the Commissioner, as stated above.

It is proposed, if possible, to take similar combined action in respect of any appeals which may have to be lodged, and the Committee's proposals in this connection will be communicated to you later.—Yours, etc.,

T. MALONEY,
Secretary.

Copy of letter dated the 19th March 1930 received from Messrs. Craigie, Blunt & Caroe, Solicitors.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT:—*Assessment of Bombay Mills.*

With reference to our interview with Mr. Lakin this morning, we now beg to set out as desired by him for the information of the members of the Association, the programme which must be strictly followed to enable each millowner to appeal against the recent enhancement by the Municipal Commissioner of the assessment of his mill for the official year ending the 31st instant.

We may preface our remarks by stating that the Municipal Commissioner has taken advantage of Section 167 (1) of the Municipal Act, the provisions of which empower him at any time during the official year to which an assessment book relates, to amend the same by increasing the amount of any rateable value and of the assessment based thereupon. By Section 167 (2) of the Act, every such amendment shall be deemed to have been made, for the purpose of determining the liability of the person concerned in accordance with the altered entry, from the earliest day in the current official year, when the circumstances justifying the amendment existed.

Notice of the increased assessment having been given to each millowner, he is entitled to lodge a complaint against such increased assessment.

Section 163 of the Act sets out the procedure to be followed and requires that every complaint against the amount of any rateable value entered in the assessment book must be made by written application to the Commissioner, which shall set forth briefly, but fully, the grounds on which the valuation is complained against.

Each millowner has, we understand, lodged the necessary complaint against the increased assessment in the form which we prepared and sent to you for the purpose.

This is the position at date.

The next step will be the issue by the Municipal Commissioner of a notice to each millowner stating the day, time and place when and whereat his complaint will be investigated.

On receipt of this notice each millowner should consult his legal advisers.

Under certain sections of the Municipal Act, the Municipal Commissioner is empowered to delegate certain of his duties to other officers of the Corporation, and he delegates the duty of investigating complaints against assessments to property tax to the Assessor and Collector of Municipal Taxes.

At the time and place fixed by the notice, the Assessor and Collector will investigate and dispose of the complaint, and the millowner concerned can appear before the Assessor and Collector either in person, or by solicitor or counsel, and urge his grounds against the enhanced assessment.

The Assessor and Collector will then pass orders on the complaint, and may either reduce the assessment or confirm it.

If the Assessor and Collector confirms the assessment, or does not reduce it to a figure acceptable to the millowner, the next step which the millowner must take is to appeal against the assessment to the Chief Judge of the Small Causes Court under Section 217 of the Municipal Act.

The points to be noted in connection with such appeal are :—

1. That the appeal must be brought within 15 days after the accrual of the cause of complaint. The cause of complaint is deemed to have accrued on the day when the complaint against the amendment made in the assessment book under Section 167 is disposed of by the Assessor and Collector on behalf of the Municipal Commissioner.

2. Before the appeal can be heard, the amount claimed from each millowner in respect of the enhanced assessment, if a bill for such amount has been presented to the millowner, must be deposited by the millowner with the municipal Commissioner.

3. The decision of the Chief Judge of the Small Causes Court upon the appeal is final.

It is impossible to suggest a line of attack which will be applicable to all mills, as circumstances must differ in the case of many of the mills.

We have been informed by the Municipal Commissioner that the increase in the rateable value of all the mills is based upon the monthly letting value of the floor area of each mill taken at Rs. 5 per 100 square feet.

We would suggest that where mills have their own chawls, or are in proximity to public chawls, such as the Development or Improvement Trust chawls, the basis adopted by the Municipal Commissioner should be attacked, as we understand that the average monthly letting value of such chawls is from Rs. 2-4-0 to Rs. 2-8-0 per 100 square feet against the Rs. 5 per 100 square feet of the Municipal Commissioner.

Another good ground of complaint for which there is ample legal authority in England is the existing trade depression. In assessing a cotton mill to property tax, an existing trade depression is a circumstance which ought to be taken into consideration, and there have been considerable reductions in rateable values made by Quarter Sessions in England as a result of trade depression.—Yours, etc.,

CRAIGIE, BLUNT & CAROE.

No. 796/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd April* 1930.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

SUBJECT:—*Municipal Assessment of Bombay Mills.*

I enclose herewith a copy of the general statement prepared by Mr. Gilbert Lodge for presentation to the Assessor and Collector of Taxes. The statement should be utilized when you are asked to appear before that officer. It has been arranged that, apart from the fee for the general statement, Mr. Gilbert Lodge should receive Rs. 100 from each mill which consider it necessary to utilize his services at the hearing before the Assessor and Collector. Members are, however, recommended to consult this office before making any arrangements with regard to the engagement of either Mr. Gilbert Lodge or counsel or attorney at the hearing before the Assessor or in the subsequent proceedings in the Small Causes Court.—Yours, etc.,

T. MALONEY,
Secretary.

No. 2011/30 of 1930.

GILBERT-LODGE & Co.,
BOMBAY, *17th April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT:—*New Assessment of Bombay Mills.*

We have been asked by you to make a general report and to advise the Millowners' Association as to the manner in which the present increases in assessment should be met and also to advise as to the basis upon which rateable value should be fixed in the future.

2. In the past the method was, prior to 1912, to assess upon the basis of the rental value of the floor area. From 1912 till 1918 the assessment was fixed upon book value and this valuation was raised by 50 per cent. in 1918. Again the same method was adopted in 1923, the assessment then, however, being increased by 25 per cent.

3. In 1929-30 increases of from 5 per cent. to well over 100 per cent. were made based upon alleged rental value of floor space at Rs. 5 per 100 square feet. It is these latest increases which are, primarily, being fought.

There seems little doubt that the increase of 50 per cent. in 1918 was justified if the state of trade is taken as a criterion, but, so far as that of 25 per cent. in 1923 is concerned, and again in the case of the increases in 1928, there has been neither an increase in mill profits, neither has there been an increase in the value of land and building in Bombay. In short, nothing has happened which could in any way justify an increase in assessment.

Later, the assessmentbased upon percentage of the value of land and of buildings was dropped when preparing the new assessment figures for 1928 and floor space letting value revived. We would point out that this is a rough and ready method and further that no independent valuation was made prior to the increase.

4. Turning to the method now adopted, and upon which the revision of 1928 has been made, we find it is based upon an assumed rental value of floor space, this being put at an all round and general rate of Rs. 5 per 100 square feet per month.

In the case of an industry such as the Cotton Mill Industry of Bombay, here we have a city with but one staple industry and, when a mill falls vacant, it remains for years in the same condition, as witness such mills as the Rajah Bahadur and the Jivraj Baloo, both having been closed down for several years, and no other tenant having appeared to take up the property. This is doubtless due to the fact that mofussil cities such as Ahmedabad and Sholapur offer very much lower Municipal taxation, cheaper land, and ample and cheap labour.

5. Again the question of rental value as a basis for assessment of mills assumes that tenants will be forthcoming, if not for a mill then for another industry. Should these fail it is suggested either that tenants for chawls will come forward and that Rs. 5 per 100 square feet can be made by reconstructing the buildings for the purpose, or that the same rental can be secured by letting as godowns. In reply to this we see at Worli over 120 blocks of chawls of which about 80 are vacant and this, too, despite the fact that the rental charged is equal to Rs. 2-8-0 per 100 square feet per month, or exactly half the assessment of Rs. 5 now used as a basis by the Municipal Assessor. Not only this, but mills themselves let chawls at less than this rate. To take two instances, the Bombay Dyeing Company have 100 rooms each 140 square feet let at Rs. 2 per month while the Wadia chawls too are let at Rs. 2-8 per month for 157 square feet of space, equal respectively to Re. 1-7 per 100 square feet and Re. 1-10.

6. There is again the fact, first, that the bulk of the mills in Bombay are on an average 50 years old and it is uncertain as to what will happen when they are pulled about and the fabric disturbed. Secondly, there is the heavy cost to be incurred in converting a mill building into a chawl. In our opinion the capital cost of such conversion might be the equivalent of between 10 annas and 14 annas per 100 square feet per month, dependent upon the age of the building, the nature of its construction, and so on. From the resultant balance would have to be paid repairs, management cost, insurance, etc.

There is, however, something more important. Would tenants be forthcoming if the average mill building was converted into chawls? We doubt it. It follows that the closing down of a mill would lessen the demand for chawl accommodation, and certainly not call for the construction of new chawls.

7. Again, if it is suggested that tenants would be forthcoming either for another industry or for godown accommodation, we would point out that Bombay being a "One Industry City" there is little or no possibility of an empty mill being taken up by another type of industry. So far as use for godown is concerned there is little or no demand for such accommodation, unless situate within a short distance of the Docks. If a tenant were forthcoming at all, it would be at a rent giving but a nominal return upon the value of the mill buildings and land. There is again the fact that the ground floor only of a mill building could be economically used as a godown.

8. A mill, or indeed for that matter any factory, is but, in effect, a very large shop, the difference being that a mill is selling wholesale instead of retail. Its rental value however, as in the case with any retail shop, depends upon the profit which can be made. The rental value again is *ipso facto* the rateable value, subject to small deductions for repairs, etc.

If a shop is so situate that it makes no profit, the rental value will be more or less nominal; at any rate it will be substantially lower than a shop of the same size situate where a profit is made.

To apply the case, then, to the mill industry the rental value to-day of mills in Bombay is more or less nominal, because a loss is made instead of a profit. Leading counsel in England, whose opinion has been taken, says: "In no sense can the absence of possible tenants other than the owner be said to be irrelevant."

Such indeed has been the condition of things for some years past. That being so, rateable value should be commensurately low. Certainly, now is not the time to peremptorily increase assessments.

9. It might be argued with regard to the situation, so far as Bombay is concerned, that some of the mills stand on valuable sites—sites which could be readily used for profitable development. Admitted. On the other side is the fact that the vast majority of Bombay mills occupy a large area of land which would not, if placed on the market as a single entity, produce a better price than Rs. 2 per square yard. As a matter of fact, in acting for many owners in the recent Toka revision, Government accepted our proposal of pies 6 to anna 1 per square yard for the new assessment, equal, on the usual 5 per cent. basis, to a capital value of annas 10 to Re. 1-4 per square yard. Special treatment was accorded to all Bombay mills, the assessment being substantially less than the figures quoted.

If we take the average mill in Bombay and offer it for sale or to let as a vacant building with its concomitant land, there will be no buyer or tenant except, perhaps, at a nominal figure.

10. The stand taken by the mills of Bombay should be one of the following dependent upon the method finally chosen by the Bombay Municipality.

(*a*) If rental value of floor space, then the space available at Worli chawls at Rs. 2/8 per 100 square feet should be quoted. From this a deduction of annas 10 to annas 14 should be claimed for conversion to chawls.

Annas 10 if a building is 30 years old, annas 12 if above 30 years and not exceeding 45 years, annas 14 where the age exceeds 35 years. It should, too, be clearly borne in mind that many of the mills have no main drainage and therefore chawls could not be built on any large scale without heavy preliminary expenditure.

(*b*) If value of land and buildings is taken, then 3 per cent. upon Rs. 3 per square yard for the land occupied and 4 per cent. upon the value of buildings (taking the present age and future life of each mill building into consideration) should be the basis.

The proposal in (*a*) is justified having regard to the large amount of chawl space vacant in Bombay to-day.

The proposition lettered (*b*) is justified by the fact that profits being non-existent (from 1921 the losses made by Bombay mills have steadily increased from Rs. 75.12 lakhs to Rs. 270.2 lakhs in 1928) there are no buyers of either mill land or of buildings to-day except at nominal figures.—Yours, etc.,

GILBERT LODGE & COMPANY.

No. 1298/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 13*th June* 1930.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

SUBJECT:—*Municipal Assessment of Cotton Mills.*

I enclose herewith a copy of an appeal prepared by counsel for the Association. It should be utilized only by such members whose complaints have been heard by the Assessor and Collector of Municipal Taxes and disposed of by the Municipal Commissioner.

The appeal must be filed before the Chief Judge of the Small Causes Court within 15 days of the date on which the decision in the case is delivered by the Assessor and Collector.—Yours, etc.,

T. MALONEY,
Secretary.

Form of Appeal.

1. In this case a complaint has already been made to the Commissioner under Section 163 against the rateable value and such complaint has been disposed of against the contentions of the appellant. The appellant begs leave to appeal against the said rateable value as assessed on the following amongst other grounds.

2. That in view of the depressed trade conditions and the present state of the Textile Industry the Rateable Value of the mill premises should have been reduced instead of increased because the Rental Value of the mill has fallen in sympathy with depressed trade conditions.

3. The said assessment is illegal in that the Municipality has failed to prepare an assessment independently of the previous assessment and as regards each of the mills concerned.

4. The said assessment is also illegal in that the assessment has not been prepared independently for the year in question, it being obligatory on the Municipality to prepare such fresh assessment at least once in every four years under Section 168 of the City of Bombay Municipal Act.

5. The said assessment is illegal and unjust and incorrect in that the amount of the annual rent is arrived at on considerations and a basis contrary to and entirely inconsistent with the provisions of the City of Bombay Municipal Act.

6. The said assessment is illegal, unjust and incorrect because it is arrived at ostensibly by adding a certain percentage to the previous assessment without reference to any justifying cause and without reference to the individual circumstances attending each assessee and omitting from consideration, circumstances which it is necessary in law to have regard to in fixing such annual rent.

7. The annual rent ought to have been and ought to be fixed on the present state of things relating to the Textile Industry and on the basis that a tenant could be found who would be willing to take the mills from year to year on the footing that such tenancy is liable to be terminated at the end of the year though it might in all probability be continued by a further agreement.

8. Such rent ought to be fixed on the basis of what a tenant might be prepared to pay for the ensuing year on the conditions existing at the time of the valuation and cannot be based on what was derived in the previous year.

9. Such rent ought not to be assessed on what is sometimes described as the "Contractor's test," viz., to estimate the capital value of the land and buildings as they stand and for the purpose for which they are actually fitted to be used and to take a percentage on such valuation.

10. That even if capital cost were to be taken as the basis for arriving at the annual rent, no higher rent should be fixed by taking a percentage on cost than that which a tenant would actually pay for the occupation of the premises.

11. In arriving at such valuation regard should also be had to the circumstances stated in Section 154, sub-clause (2) of the Municipal Act.

12. In arriving at such value actual circumstances attending the industry generally should be taken into consideration.

13. Even if such annual rent is to be arrived at by reference to capital value, it must be based on the actual existing condition of the buildings with special reference to their age and the use and for the purpose to which they are put. The percentages taken should not be as high as those taken by the Commissioner and should not exceed 4 per cent. on value of buildings and 3 per cent. on value of land.

14. That such rateable value fixed is far in excess of the rent which a reasonable business man would give in existing trade conditions for a tenancy from year to year of the said mill premises.

15. That the assessment is illegal, unfair and incorrect and contrary to justice, equity and good conscience.

16. That the appellant craves leave to add to or amend the aforementioned grounds.

A & C/No. A/19 of 1930-31.

BOMBAY MUNICIPALITY,
BOMBAY, 13*th October* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Assessment of Mills.*

I have the honour by direction of the Municipal Commissioner to refer to the Conference held in his Office on 30th August 1930 with the representatives of the Millowners' Association and of the Municipality on the subject of revision of the assessment of mills in the City and to say that it will take considerable time yet to revalue the mills on the basis agreed upon, as requisite particulars have not yet been furnished by several mills in spite of reminders. In the meanwhile the general and halalkhor taxes have remained unpaid for the first half of the current year (1930-31) and have become due for the second half of the year. The total amount involved is enormous and if payment be held over until a final settlement is arrived at, the inordinate delay must necessarily upset the Municipal Budget and cause a considerable loss to the Municipality in regard to interest on the large amount outstanding.

With a view to minimising this loss and inconvenience to the Municipality, I am directed by the Municipal Commissioner to request you to be so good as to advise all the millowners who are members of your Association to pay the taxes on the basis of the old valuation, before it was revised in 1929-30, subject to any adjustment that may be rendered necessary by the revised valuation when completed and finally settled. As there can possibly be no reasonable objection to the adoption of this course, which will be without prejudice, I am to request payment as early as possible. A similar communication is being addressed to individual millowners.—I have, etc.,

(Sd.) ILLEGIBLE.
Assessor.

No. 2608/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 17*th October* 1930.

THE ASSESSOR AND COLLECTOR OF MUNICIPAL TAXES,
BOMBAY MUNICIPALITY, BOMBAY.

SIR,

SUBJECT:—*Assessment of Mills.*

With reference to your letter No. A/19 of 1930-31 dated the 13th October 1930, requesting the Association to advise its members to pay up, without prejudice, the amount of general and halalkhor tax due for the year 1930-31 on the basis of the old valuation before it was revised in 1929-30, pending a revision in valuation and a final settlement of the whole question, I am to say that the matter was brought before the Committee at their meeting to-day. In view, however, of the importance of the subject and the need for giving it their most careful consideration before coming to a decision, the Committee considered it advisable to take it up for further discussion at their next meeting to be held shortly after the Divali holidays.

I shall, in the meantime, be pleased to call on the Municipal Commissioner with a view to talk the matter over with him informally. Will you, therefore, kindly let me have a line in reply?—I have, etc.,

T. MALONEY,
Secretary.

" Without Prejudice "

No. A & C/19/A of 1930-31.

BOMBAY MUNICIPALITY,
BOMBAY, *1st November* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Assessment of Mills.*

I have the honour to remind you of the discussion I had with some of the representatives of the Millowners' Association on the 30th August 1930 when it was proposed that the valuation of some of the mills may be worked out on the contractor's basis, land being valued at 4 per cent. on the cost taken at Rs. 7 per square yard and building at 6 per cent. on the cost at 4 annas and 6 pies per cubic foot and that I should thereafter make my proposals which should make some allowance for the hard times the industry is passing through. The idea underlying the suggestion, as I understood it, was to arrive at a definite basis on which mills should be assessed for a fixed period, making allowance at the same time for the existing depression. I have worked out the valuation of a number of mills on this basis. I am prepared to adopt this basis for assessing the mills for a fixed number of years, say five, provided the assessment so arrived at is taken as net which it must be *ex hypothesi* on the contractor's basis and not as gross and subject to a further deduction of 10 per cent. I may state that in the quinquennial valuation of Government property recently made, Government accepted the valuation arrived at on the contractor's basis as net. To deduce the gross valuation from the net as arrived at on the contractor's basis, 20 to 25 per cent. will have to be added for repairs, maintenance, insurance, owner's taxes, etc. If the statutory deduction of 10 per cent. which is allowed in lieu of all these outgoings is insisted upon, the percentages of 4 on the cost of the land and 6 on the cost of the building will have to be raised. It may be pointed out that 4 per cent. net on the land is a very low percentage and 6 per cent. net on the building is by no means higher than what a contractor would expect at the present day. From the standard valuations so arrived at, I am prepared to make a deduction of 10 per cent. on account of the depressed condition of the industry for a period of three years from 1st April 1929 without admitting any liability on my part to do so on the contractor's method. As far as I can judge from the figures of the mills that I have worked out, the standard valuations will be somewhat higher than the old valuations so that the general and halalkhore taxes on the existing basis of 11 per cent. on the valuation for the general tax and 3 per cent. for the halalkhore tax, will be about Rs. 75,000 to Rs. 80,000 above the present figures. The 10 per cent. deduction for depression will, however, make the assessment on the existing percentages about Rs. 50,000 less than the existing assessment. The standard assessments as proposed by me will, I am convinced, be very much fairer enough to the mills than the existing assessments. They do not, however, take into account the variations between the various mills in the matter of age, etc. It is, however, open for your Association to divide the mills into three, five or more classes and adjust the standard assessments on them by adding a small percentage to the better class mills and giving a corresponding reduction to the inferior mills, provided the total of the standard assessments as fixed by me does not vary.

I shall be obliged if you will be good enough to place these proposals before your Association and let me know at an early date whether they meet with its approval. As stated before, I may add that no settlement is likely to be of any use unless it meets with the approval of the large majority of the mills constituting your Association.

These proposals are subject on the part of the Municipality to the approval of the proper authorities and are entirely without prejudice.—I have, etc.,

A. R. DALAL,
Municipal Commissioner for the City of Bombay.

No. 2798/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 13*th November* 1930.

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,
BOMBAY MUNICIPALITY, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter No. A and C/19/A of the 1st instant in which certain proposals are made for the assessment of Bombay mills on a uniform basis.

Your proposals have now been considered by my Committee and I regret to inform you that they have been found entirely unacceptable for the following among other reasons:—

1. That the cost basis of 4½ annas per cubic foot for buildings is too high in view of the fact that additions have recently been made to three important mills at rates averaging less than 3½ annas per cubic foot and mills sold recently have changed hands at figures corresponding to less than 2½ annas per cubic foot, on the average.

2. That the proposals now made compare unfavourably with those made by you 'without prejudice' a year or so ago.

3. That mill values now correspond with values in pre-war years and there is no longer any justification for retaining the 87½ per cent. increase over the 1913 assessments but ample justification for reducing them to correspond more or less with pre-war assessments.

4. That mills have been leased recently at rentals which go to prove that the present and the proposed assessments are far too high.

5. That in view of the depression which has existed in the industry for many years and still continues, reductions in the assessments of mills are long overdue.

In view of the very happy relations which have always existed between the Association and the Corporation and the great consideration which we have always received at your hands my Committee have been reluctant to arrive at a decision which probably means that every mills' assessment will have to be contested, but the differences between our respective view-points appear to be too wide to admit of any other solution.

I am requested to ask you to be so good as to inform me in advance as to the dates fixed for the hearings of cases before the Assessor and Collector or in the Small Causes Court in order that the necessary instructions may be passed on to our surveyors and solicitors.
—Yours, etc.,

T. MALONEY,
Secretary.

No. 2792/29 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 13*th November* 1930.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

SUBJECT:—*Municipal Assessment of Cotton Mills.*

I am directed to enclose herewith a copy of a letter received from the Municipal Commissioner making certain proposals for the assessment of Bombay mills on a uniform

basis. I am also directed to refer you to my letter No. 2380/31 dated 3rd December 1929 on the same subject.

The Committee of the Association considered the Commissioner's latest proposals at a meeting held on Monday, the 10th instant, and after consulting their expert surveyor, have been reluctantly compelled to refuse the Municipal Commissioner's offer for the following reasons :—

(1) That the basis of 4½ annas per cubic foot is too high in view of the fact that additions recently made to three important mills have been made at rates corresponding to annas 3-6, 3-3 and 3-2 per cubic foot, and that mills sold in recent years have realized figures which average less than 2½ annas per cubic foot—those of course, not being modern buildings ;

(2) That the offer now made by the Municipal Commissioner compares unfavourably with the proposals made by him " without prejudice " about a year ago ;

(3) That there is a strong case for reverting to assessments corresponding more or less to those existing in 1913 since which time assessments had been increased by 87½ per cent. even before the arbitrary increase demanded by the Municipal Commissioner for the second half of 1929-30 ;

(4) That mills have been leased recently at annual rentals which go to prove that assessments on the basis proposed by the Municipal Commissioner would be far too high.

It is probable that in certain cases assessments on the basis proposed by the Municipal Commissioner would work out lower than the assessments paid during the last five years, but taking the present cost of building and the financial position of the industry into consideration, such mills are probably entitled to much greater reductions than the Municipal Commissioner's latest proposals provide.

This decision of the Committee means that the idea of arriving at an agreement for the assessment of mills on a uniform and simple basis will now have to be given up, and in accordance with the provisions of the Municipal Act, the complaints already lodged by individual mills against their present assessments will have to be fought out before the Assessor and Collector and carried later before the Chief Judge of the Small Causes Court if satisfaction is not obtained at the hearing before the Assessor.

Although individual mill cases will differ in points of detail, the broad principles to be decided will be similar in all cases, and for this reason, the Committee are of the opinion that the same solicitors and surveyors should be employed by all mills. A large number of mills have already agreed to employ the services of Mr. Gilbert Lodge to fight their cases before the Assessor (see your reply to my letter No. 619/29 dated 21st March 1930) at a charge of Rs. 100 per mill, and it is now recommended that the services of Mr. Gilbert Lodge and the Association's Solicitors, Messrs. Craigie, Blunt & Caroe, should be provisionally secured by you in the event of your case being taken to the Small Causes Court. I shall advise you later as to whether it will be necessary for you to be represented by Solicitors in the hearings before the Assessor and Collector.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 4.

POWER COSTS.

No. BH11/30 of 1930.

MESSRS. TATA SONS, LIMITED,
BOMBAY, *7th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are referring to our letter BH424/29 of the 7th ultimo, your letter 2497/100 of the 18th ultimo and our conference of the latter date.

As promised at that time, we have prepared and now present attached herewith a modified rate-schedule for our customers, which goes far toward meeting the representations of the Association, and which we believe is the lowest rate that we can offer.

There has not been opportunity to present this rate-schedule to the Boards of the Power Supply Companies; but on its acceptance by the consumers, the Agents undertake to recommend it for favourable consideration.

In the matter of the Maximum Demand Charge, we have met you half-way. In the matter of the rate to the larger mills, we have also met you half-way.

With respect to the rate to the smaller mills, we have not been able to meet your wishes to the same extent. The smaller mills, on their own power supply, would have a power cost at least 25 per cent. higher than that of the larger mills, and our offer approximates or betters that ratio. Double-shift operation should be more practicable at the smaller mills, and under such conditions they will secure a better rate than that which you have requested in their behalf.

Our proposal to reduce the period for the determination of the maximum demand to twelve months ending with the billing month applies to this offer.

With respect to the last para of the memorandum which your Sub-Committee placed before the Conference of the 18th ultimo, we desire to make it clear that the option subsists. We stand squarely behind the existing contracts with respect to any consumer who prefers a continuance thereunder for the life of the current contract, to the new rate which we now put forward.

Finally, with reference to the penultimate para of the said memorandum, we are prepared to revise certain sections of the standard contract with a view to making it more flexible and less onerous in its application. That is to say, we are prepared, in the words of an eminent Government official of the Bombay Presidency, to "cut out the dead-wood."
—Yours, etc.,

TATA SONS, LTD., *Agents*,
J. D. GHANDI,
Director.

T. G. MACKENZIE,
Director.
TATA HYDRO-ELECTRIC AGENCIES, LTD.

Schedule of Power Rates to apply only to Textile Mills in Bombay and to consumptions in excess of 500,000 *units per annum.*

MAXIMUM DEMAND CHARGE.

Rs. 3-8 per month per kilowatt of maximum demand, which payment entitles consumer to use 35 units for each kilowatt up to 1,500 kilowatts, and 75 units for each kilowatt in excess of 1,500 kilowatts,

plus

ENERGY CHARGE.

.50 anna for the next 200,000 units used per month.

.40 anna for all additional units used per month.

No. 95/100 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 14*th January* 1930.

MESSRS. TATA SONS, LTD.,
BOMBAY.

DEAR SIRS,

With reference to your letter No. BH11/30 dated 7th January 1930, I am directed to inform you that the special Sub-Committee of the Association which is dealing with the question of Power Costs will be pleased to meet your Mr. Mackenzie on Friday, the 17th instant, at 2-30 p.m. (S.T.), in the rooms of the Association, to discuss the offer contained in your letter quoted above. Will you kindly let me know as early as possible whether the time and date mentioned above will suit Mr. Mackenzie ?—Yours, etc.,

T. MALONEY,
Secretary.

P. S.—If any other representative of your Company desires to accompany Mr. Mackenzie, he would be very welcome.

No. BH18/30.

MESSRS. TATA SONS, LTD.,
BOMBAY, 14*th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am replying to your letter No. 95/100 of even date.

I shall be very pleased to meet the special Sub-Committee of the Association which is dealing with the question of power costs, on Friday, the 17th instant, at 2-30 p.m., in the rooms of the Association, to discuss the offer contained in our letter No. BH11/30 of the 7th instant, and with reference to the invitation contained in your postscript I shall avail myself of the opportunity to bring one or more other representatives with me at that time. —Yours, etc.,

T. G. MACKENZIE,
Director.

No. BH24/30.

MESSRS. TATA SONS, LTD.,
BOMBAY, *17th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are referring to our letter and attached Rates-Schedule of 7th January.

We felt at that time that we had not only met you half-way, in a spirit of compromise, but further that we had reached the limit of the concessions which we could possibly make to our Textile Consumers. However, our Rates Expert has arrived in the meantime, and he is of the opinion that our offer of 7th January was slightly high for mills with maximum demand of from 1,150 kilowatts up to 4,000 kilowatts.

We have, therefore, formulated a new and final proposition which is incorporated in the attached special Rates-Schedule T-1 which, compared with the offer of 7th January, has the following effects :—

No change for maximum demands up to 1,150 kilowatts.

A further reduction for mills with a maximum demand from 1,150 kilowatts up to 4,000 kilowatts.

No change for maximum demands of 4,000 kilowatts.

We wish also, and particularly to call your attention, to the final paragraph in the Note on sheet attached.—Yours, etc.,

TATA SONS, LTD., *Agents*,
J. D. GHANDI,
Director.
T. G. MACKENZIE,
Director,
TATA HYDRO-ELECTRIC AGENCIES, LTD.

Special Rates-Schedule T-1 applicable only to textile mills on Bombay Island and to consumption of 500,000 *units and upwards per annum.*

MAXIMUM DEMAND CHARGE.

Rs. 3-8 per month per kilowatt of maximum demand, which payment entitles consumer to use 35 units for each kilowatt up to 1,150 kilowatts, and 70 units for each kilowatt in excess of 1,150 kilowatts,

plus

ENERGY CHARGE.

.50 anna per unit for the next 200,000 units used per month.

.40 anna per unit for all additional units used per month.

Note.—This rates-schedule is subject to the approval of the Boards of the Hydro Companies. It is based on present contracts and present points of delivery, and, if accepted prior to 31st January 1930, will become effective as from 1st January 1930.

The kilowatts of maximum demand shall be determined over a period of twelve months ending with the billing month.

In order however that no consumer shall feel penalized on account of peak loads which may have occurred during 1929, the Agents propose as a special concession that the maximum demand for the current month shall be used for January billing, the maximum demand over two months for the February billing, the maximum demand over three months for the March billing and so on, until the period of twelve months has elapsed ; thereafter the maximum shall be determined in accordance with the standard method above setforth.

Comparison of Rate-Schedule T-1 with tentative rates of 7th December and 7th January respectively, based upon assumed consumption of 260 K.W.H. per month per kilowatt of maximum demand.

Maximum Demand K.W.	7th December 1929 Rate per K.W. As.	7th January 1930 Rate per K.W. As.	17th January 1930 Rate per K.W. As.
800	.650	.648	.648
900	.650	.647	.647
1,000	.646	.638	.638
1,100	.635	.631	.631
1,150	.630	.628	.628
1,200	.626	.626	.623
1,300	.618	.621	.615
1,400	.611	.616	.607
1,500	.605	.613	.600
1,600	.600	.606	.594
1,700	.595	.600	.589
1,800	.591	.594	.585
1,900	.588	.589	.581
2,000	.585	.585	.577
2,500	.572	.568	.563
3,000	.564	.556	.554
3,500	.558	.548	.547
4,000	.554	.542	.542

Proceedings of the meeting of the Power Costs Sub-Committee held on Thursday, the 23rd January 1930, at 2-30 p.m. (S.T.) :—

Present :

The Hon'ble Sir Munmohandas Ramji, Kt. (*Chairman*),
S. D. Saklatvala, Esq.,
J. D. Pember, Esq.,
J. Cheetham, Esq.,
H. H. Lakin, Esq.,
F. Stones, Esq., O.B.E.,
Mark Binnie, Esq., and
T. Maloney, Esq. (*Secretary*).

The position arising from the offer made by Messrs. Tata Sons on the 17th January was dealt with in some detail, and after some discussion it was considered that it would

be advisable to adopt the method of approach suggested by Mr. S. D. Saklatvala, in order to obtain the concessions which the Sub-Committee desired. Mr. Saklatvala's information was that although the last offer of the Power Companies was final in so far as the schedule and the nominal rates were concerned, it might be possible to get the concessions which were desired or something approaching them by altering the application of the schedule. It was further agreed that Messrs. Binnie, Pember and Cheetham should prepare durirg the week-end, for submission to a further meeting of the Sub-Committee on Monday, the 27th instant at 3-30 p.m., suggestions regarding the application of the schedule, which would result in mills obtaining rates of 0.54 and 0.62 per K. W. according as the size of the plant varied between a maximum demand of 3,500 and 800 K. W. The basis on which the abovementioned Sub-Committee should work should be 90 per cent. load factor and 250 hours per month.

It was also tentatively decided that the rate of Rs. 3-8-0 per K.W. should be agreed as the maximum demand charge for working periods, but in case of a complete stoppage for an extended period, payments should be made to the Power Companies at the rate of Rs. 3-8-0 for the first month, Rs. 2-8-0 for the second month and Rs. 2-0-0 for the third and subsequent months.

Mr. Stones also indicated that it would be necessary to press for the modification of the note attached to the last offer of the Power Companies which states that, the rate schedule is based on present contracts and points of delivery,' since this would result in certain mills which have more than one terminal being assessed as two or more mills of small capacity.

T. MALONEY,
Secretary.

No. 223/100 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *29th January* 1930.

MESSRS. TATA SONS, LTD., *Agents*,
BOMBAY.

DEAR SIRS,

I am directed to acknowledge the receipt of your letter dated 17th January and the Rate-Schedule T-1 attached thereto, and a statement giving a comparison showing the rate per kilowatt in annas on a basis of 260 hours consumption per month per kilowatt of maximum demand.

The letter, the schedule and the effect of the application of the schedule under normal working conditions have been very carefully considered by my Sub-Committee, and I am directed to point out that the rates per kilowatt given in Column 4 of the comparative statement could not possibly be obtained under ordinary conditions, for the reason that the average working hours per month are only 250 and not 260 and the load factor cannot reasonably be expected to exceed 90 per cent. of the maximum demand during the year.

The Sub-Committee would, however, be prepared to recommend mills to accept a schedule on the proposed basis, provided that its actual application could be modified so as to give a net rate of .54 anna per K.W. where the maximum demand is 3,500 K.W. and above rising to .62 anna per K.W. where the maximum demand is 800 K.W., with an average of 250 working hours per month with a 90 per cent. load factor, and suitable provisions are made:—

(*a*) to cover rises in peak loads due to loss in voltage on the supply company's side of the transformers;

(*b*) in respect of mills closed for prolonged period on the following basis:—

Rs. 3-8-0 per K.W. of maximum demand for stoppages of one month;

Rs. 2-8-0 per K.W. for the second month of complete stoppage of work;

Rs. 2-0-0 per K.W. for the third and succeeding months of complete stoppage of work;

(*c*) for a revision of the clauses of existing power contracts on a basis to be mutually agreed upon.

A very early reply to this letter would be appreciated.—Yours, etc.,

T. MALONEY,
Secretary.

No. BH45/30.

BOMBAY, 30*th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are acknowledging your letter No. 223/100 of the 29th instant just received, and the comments of your Sub-Committee have been duly noted.

In giving you the prompt reply which you have requested, we feel it necessary to point out that we have throughout attempted to take a broad and general view of your situation; and in presenting our special tariff T-1 on the 17th instant, we offered you something to meet whatever conditions might possibly arise during the currency of the new proposed agreements. We did work out a special table showing the application of our tariff for 260 working hours per month, but that was for purposes of illustration only. The average working hours of any particular mill in any particular month during the life of the proposed contracts might easily be either less or more than that figure, in which case the resulting rate would work out somewhat higher in the first instance and lower in the second.

Tariff T-1 was put forward as an alternative to the present flat rate of .725. Its acceptance is in no sense obligatory on any customer. But we believe that any efficient and well-operated mill will find it highly profitable to accept tariff T-1 in lieu of the present flat rate; and we would add that we feel insufficient consideration has been given by your Sub-Committee to the many lakhs of guaranteed revenue which we are voluntarily relinquishing in the event that a large number of your members accept the new tariff.

Tariff T-1, as stated in our letter of the 17th instant, was a final proposition. We find ourselves unable to modify it. We are prepared only, as I verbally told your Committee, to modify its application, and in the following manner:—

In lieu of basing the maximum demand charge on the maximum demand over a period of twelve months ending with the billing month, it shall be determined as follows:—

The maximum demand for billing purposes during any month shall be the maximum demand registered as occurring during *that particular month;* provided however that such maximum demand shall not in any case be less than eighty-five (85) per cent. of the maximum demand occurring during the twelve months ending with the billing month.

We would point out that the effect of this modification will be beneficial to your members not only during periods of slack demand, but also during strikes, without the necessity of any special clause covering the latter condition.

With reference to duration of new contracts, we are prepared to enter into the same for a period of not less than eight and not more than fifteen years, taking into consideration, as a general guide, the unexpired period of the present contract as well as the wishes of both contracting parties.

With reference to the form of the new contracts, we are agreeable that the language be as simple and explicit as the circumstances of the case permit.

With reference to equipment hire, we are prepared to arrive at this figure on the basis of capital cost and cost of maintenance rather than on unit consumption of energy as at present.

When we have said the above, we have reached the utmost limit of all possible concessions. If this is not agreeable to the Sub-Committee as a body, we would suggest that they pass the proposition on to the individual members with or without recommendation, in order that each member, in consideration of his own special conditions, may decide whether he prefers to enter into the new contract on the basis outlined or continue his present contractual relations.

Acceptance prior to 31*st January, as advised on the* 17*th instant, makes the new rate effective as from* 1*st January* 1930. Tariff T-1 is not withdrawn on that date, but continues in effect for textile mills as an alternative to the present flat rate of .725. But its application then becomes a matter of special negotiation.—Yours, etc.,

TATA SONS, LTD., *Agents*,
J. D. GHANDY,
Director.
T. G. MACKENZIE,
Director,
TATA HYDRO-ELECTRIC AGENCIES, LTD.

No. 252/100 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 1*st February* 1930.

MESSRS. TATA SONS, LTD.,
BOMBAY.

DEAR SIRS,

SUBJECT:—*Power Costs.*

I am directed to acknowledge the receipt of your letter No. BH45/30 dated the 30th ultimo on the above subject, and in reply to say that my Committee have decided to recommend the acceptance of the new schedule and rates outlined in your letter of 17th January as modified by your letter of the 30th. A copy of the exact recommendation which has been made to individual mills in Bombay is enclosed herewith.

My Committee trust that the response to the recommendation which they have made will bring about a satisfactory solution of the rates problem, at any rate for a period of years, and that the result of the negotiations in respect of the contracts to be entered into will prove equally satisfactory.—Yours, etc.,

T. MALONEY,
Secretary.

No. 240/100 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 31*st January* 1930.

ALL MEMBERS OF THE MILLOWNERS' ASSOCIATION
IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

SUBJECT:—*Power Costs.*

As is well known to members, negotiations have been taking place for a considerable period in regard to the rates being paid by mills for electric power. It is not necessary at this stage to relate in detail the history of the negotiations which have taken place.

On the 8th April, Messrs. Tata Sons, Ltd., wrote to individual mills and outlined the rates at which they were prepared to enter into new contracts. The Association considered the rates offered to be unsatisfactory and recommended individual mills not to accept them. As a result of the subsequent discussions which took place between the representatives of the Tata Hydro-Electric Agencies and the Power Costs Sub-Committee of the Association, the Agents of the Power Companies now offer to supply power at the rates specified in the schedule * attached to this letter.

The Special Sub-Committee of the Association who were responsible for the negotiations have considered the figures of maximum demand from month to month of all mills in Bombay, and their considered views are set forth below:—

(1) that in the case of all mills who are now obtaining power at the rate of .725 annas per unit or higher, the new schedule should be accepted;

(2) that in the case of mills obtaining their power at .5 or less per unit, it would not be advisable to change over on to the new schedule. Most of the contracts at .5 or lower rates expire, however, at an early date, and it has been agreed that on expiry of such contracts, the new rate schedule should be open for their acceptance;

(3) that in the case of mills who are obtaining their power at .65 per unit, the new rate schedule will probably be advantageous where the maximum demand exceeds 1,300 K.W. per month (this figure is only approximate), and individual mills should estimate the exact effect of the application of the schedule before accepting it;

(4) that in the case of small mills where the maximum demand is less than 1,150 K.W. (this figure is only approximate), the new schedule would probably be not so good as the existing rate of .65 in normal working periods;

(5) that the new schedule will mean a considerable reduction in the payments which would have to be made to the Power Companies during a prolonged stoppage such as occurred in 1928.

It has also been agreed to by the Agents of the Power Companies that in the case of mills under the same ownership, having two or more supply contracts for one point of delivery, they shall be entitled to the application of the new tariff on their entire consumption, and it was also agreed that where delivery was all in one compound, there would be no difficulty in grouping contracts together at the rate laid down in the new schedule.

* Already printed.

The new schedule rates will be given retrospective effect from the 1st of January 1930 to all mills who send in their written acceptances to the Power Companies on or before the 6th February 1930.

Duration of contracts.—With reference to the duration of the new contracts, the Agents of the Power Companies are prepared to enter into such contracts for a period of not less than 8 and not more than 15 years, taking into consideration as general guide the unexpired portion of the present contract and the wishes of both contracted parties.

Terms of contracts.—It has been agreed that a new and simpler contract should be framed and that this contract shall be more flexible and less onerous in its application than existing contracts. The exact terms of the contracts will be considered at a later date and communicated to you before you are asked to agree to it.

The facts as stated above were placed before the General Committee to-day, and they recommend that all mills now paying .725 annas or more per unit should send in their acceptance of the new schedule to the Power Companies on or before Thursday, the 6th of February 1930, and that in the case of mills now getting their power at .65 annas, acceptance or non-acceptance should be decided upon (before 6th February, of course) only after considering the effects of the new schedule. In this connection, attention is invited to the views of the Sub-Committee contained in sub-paras (3) and (4) on page 2 of this letter.

In the case of mills obtaining their supplies at .5 per unit or less, apparently, under normal conditions, existing contracts should be allowed to run to the date of expiry.

If any mills have difficulty in estimating the exact effect of the application of the schedule, the staff of the Tata Hydro-Electric Agencies, Ltd., have indicated that they will be pleased to assist them.—Yours, etc.,

T. MALONEY,
Secretary.

N.B.—Mills which intend to accept the new schedule should communicate their acceptance to the Agents of the Power Companies on or before 6th February 1930 in order to get their January bills on the new basis

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No. 290/100 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th February* 1930.

ALL MEMBERS OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIRS,

SUBJECT:—*Power Costs.*

In continuation of my letter No. 240/100 dated 31st January 1930, I have to inform you that, in cases where equipment is also supplied by the Power Companies, the Agents of the Power Companies are prepared to arrive at the equipment hire on the basis of capital cost and cost of maintenance rather than on unit consumption of energy as at present. —Yours, etc.,

T. MALONEY,
Secretary.

No. 2040/100A of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *19th August* 1930.

THE TATA HYDRO-ELECTRIC AGENCIES, LTD.,
BOMBAY.

DEAR SIRS,

SUBJECT:—*Power Contracts.*

With reference to the previous correspondence and negotiations which have taken place in the matter of the contracts for electric power to be entered into by individual mills, I am directed to inform you that my Committee are now prepared to recommend the acceptance of the contract proposed by you on the 12th July 1930 as modified by subsequent correspondence. I should therefore be pleased if you would be so good as to send me 50 copies of the contract in its final form for transmission to mills concerned together with my Committee's recommendation.—Yours, etc.,

T. MALONEY,
Secretary.

No. BH418/30.

TATA HYDRO-ELECTRIC AGENCIES, LTD.,
BOMBAY, *21st August* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT:—*Supply of Power: Contract.*

We beg to acknowledge with thanks your letter No. 2040/100A of 1930 dated 19th August 1930 informing us that your Committee are now prepared to recommend the acceptance of the contract proposed by us in its final form, and as requested have pleasure in enclosing 50 prints for transmission to mills concerned together with your Committee's recommendation.

We shall be glad if you will point out to the mills in your circular letter that clauses 9 and 10 of Exhibit 'B' will be allowed to stand or shall be excluded according as the factory equipment belongs to the consumer or is supplied by us.—Yours, etc.,

T. G. MACKENZIE,
Director,
TATA HYDRO-ELECTRIC AGENCIES, LTD.,
Agents.

Revised Power Contract framed by the Power Companies.

Articles of Agreement made the
day of 193 Between The
Company, Limited a Company resistered under the Indian Companies Act and having its Registered Office at Bombay (hereinafter referred to as "the Company" which expression shall unless excluded by or repugnant to the context be deemed to include The
Company, Limited and its successors and assigns) of the one part and
a Company registered under the Indian Companies Act and having its

Registered Office at Bombay (hereinafter referred to as " the Consumer " which expression shall unless excluded by or repugnant to the context be deemed to include
and its successors and permitted assigns) of the other part Whereas under and by virtue of a License granted by the Government of Bombay under the Indian Electricity Act dated the day of as subsequently amended and known as the (Hydro-Electric) License (hereinafter referred to as " the License ") the Company is empowered to supply electrical energy within the area of supply therein stated upon the terms and provisions therein mentioned and referred to NOW IT IS HEREBY AGREED AND DECLARED as follows :—

1. *Supply of Power.*—The Company shall furnish to the Consumer and the Consumer shall take from the Company all the electrical supply required by the Consumer for operating and lighting the Consumer's

located at
in .
(hereinafter referred to as " the Factory ") up to the total amount of
kilowatts (hereinafter called " the Contract Demand ").

Form of Supply.—Supply to the Consumer shall be in the form of three phase alternating current at a frequency of approximately 50 cycles per second and a voltage of approximately volts.

2. *Point of Delivery.*—The point of delivery of the said electrical supply shall be at the Consumer's side of the isolating links on the Consumer's side of the Feeder Switches in the Consumer's sub-station which shall be at the above premises where service shall be metered at volts and the Consumer shall provide and afford to the Company free of charge in the said sub-station and elsewhere on the above premises all building and other space required by and suitable to the Company for the meters, switches and cables and if necessary for accommodation for transformers, motors and other apparatus and equipment as may be required in connection with the installation and all facilities therefor and for the supervision and maintenance of the same and all structural and other alterations and masonry work incidental to the installation shall be carried out at the cost of the Consumer.

3. *Company entitled to bring cables for other Consumers into the Factory.*—The Company shall be at liberty to bring into such premises not only the direct cables from the Company's Receiving Station but also cables connecting other Consumers and the Company shall be at liberty with the consent of the Consumer (which shall not be unreasonably withheld) to provide all requisite switch gear and connections thereto on the above premises and to furnish a supply to other Consumers through the cables and terminals situated on the Consumer's premises.

4. *Consumer's increased requirements.*—Should the Consumer desire to increase his electrical requirements under this Agreement either as to maximum demand or as to energy at any time during the term hereof the Consumer shall purchase the same from the Company on the terms and conditions set forth herein and the Company shall supply such additional requirements provided it has sufficient surplus then available at the corresponding point of supply.

Revision of Contract Demand.—The Contract Demand agreed upon in Clause 1 hereof shall be subject to revision periodically at intervals of two years dating from the commencement of supply under this Agreement, and in the event of a *bona fide* and permanent reduction in the electrical requirements of the Consumer, the Company may at any such interval require the Consumer to agree to a reduced Contract Demand to an amount corresponding to the maximum demand occurring during the twelve months immediately preceding the date of such revision. Such reduced amount of Contract Demand will thereafter be considered the Contract Demand for the purposes of this Agreement.

5. *Payment for supply.*—The Consumer shall pay each month to the Company for electrical energy furnished hereunder during the preceding month such amount as calculated and ascertained in accordance with Rate-Schedule set out in Exhibit "A" attached hereto and the conditions of such supply shall be in accordance with the General Conditions and Technical Regulations set out in Exhibit "B" attached hereto.

Exhibits "A" and "B" deemed part of the Contract.—The provisions of the said Exhibits "A" and "B" shall be deemed to be incorporated with and to form part of this Agreement between the Consumer and the Company and the contracting parties hereto shall abide and be bound thereby in like manner as if the contents of such Exhibits were herein set out at length.

6. *Period of supply.*—The period of supply of electrical energy shall be years commencing on subject nevertheless to the Company's and the Consumer's right to terminate this Agreement under the provisions of the General Conditions and Technical Regulations set out in the said Exhibit "B."

7. *Assignment or Transfer of Agreement.*—The Consumer shall not without the previous consent in writing of the Company (which shall not be unreasonably withheld) assign transfer or part with the benefit of this Agreement nor shall the Consumer in any manner part with or create any partial or separate interest thereunder.

8. *Agreement to be read with License and Electricity Act and Rules thereunder.*—This Agreement shall be read and construed in all respects in conformity with the License and with all the provisions of the Indian Electricity Act, 1910 (hereinafter called "the Act") and the rules and regulations thereunder or of any amendments or modifications thereof and shall not be deemed to limit or affect the exercise of the rights of the Company thereunder. The Consumer shall be deemed to have full knowledge of the License and of all conditions made by the Company not inconsistent with the Act or the License.

IN WITNESS WHEREOF the Common Seals of The

Company, Limited and

have been hereunto respectively affixed the day and year first above written.

EXHIBIT "A"

SPECIAL RATES—SCHEDULE T-1.

For Textile Mills.

Application of Schedule.—This schedule is applicable to the electric supply described below for textile mills consuming 500,000 units and upwards per annum.

Description of Supply.—Electrical supply shall be furnished under this schedule in accordance with the provisions of the General Conditions and Technical Regulations attached hereto and marked Exhibit "B" to textile mills in Bombay for general factory operations and for lighting and incidental purposes.

133732

RATE: MAXIMUM DEMAND CHARGE:

Rs. 3-8-0 per month per kilowatt of maximum demand which payment entitles Consumer to use without additional charge 35 units for each kilowatt up to 1,150 kilowatts, and 70 units for each kilowatt in excess of 1,150 kilowatts,

plus

ENERGY CHARGE:

.50 anna per unit for the next 200,000 units used per month.

.40 anna per unit for all additional units used per month.

LIGHTING CHARGE:

1.25 anna per unit.

Maximum Demand.—The maximum demand for billing purposes during any month shall be the maximum demand registered as occurring during such month provided however that such maximum demand shall not in any case be taken as less than eighty-five (85) per cent. of the maximum demand occurring during the twelve months ending with the billing month whether or not the Consumer takes supply to that extent.

Lighting.—The Consumer may at his option use up to 20 per cent. of the total energy supplied under this Agreement for lighting his premises.

EXHIBIT "B."

GENERAL CONDITIONS AND TECHNICAL REGULATIONS.

1. *Form of Supply.*—Electrical energy supplied under this Agreement shall be three-phase alternating current of normal frequency of 50 cycles per second and normal voltage of volts between phases and the variation of neither shall exceed the limits specified in the Indian Electricity Rules, 1922 or any amendment or modification thereof except by reason of *force majeure.*

2. *Company's Power:—*

(*a*) *Exclusive use of.*—The Consumer shall not (except to the extent to which the Company may not be able to furnish) supply the power requirements of the Factory except with the power supplied by the Company under the Agreement. Provided however that this condition shall not exclude the use by the Consumer of any power-providing apparatus installed at the date of this Agreement.

(*b*) *Limitations of use of.*—No portion of the power supplied by the Company shall be used by the Consumer for driving dynamo for lighting purposes or for purposes other than those specified in the Agreement, nor shall the Consumer sell or permit others to use power supplied hereunder.

3. *Company's Electrical Apparatus at the Factory.*—The Company shall at its own expense supply, fit up, maintain and keep in repair suitable cables and correct meters and other apparatus for conducting the electrical energy to the Factory up to the point of delivery and for measuring the energy consumed and the maximum demand during the term of this Agreement.

4. *Factory Equipments defined :—*

(*a*) *Transforming Equipment.*—The transformers, switchgear, cables and other electrical apparatus and equipment required for conducting the electrical energy from the point of delivery to the Consumer's bus-bars on the outgoing side of the power transformers are hereinafter called " the transforming equipment."

(*b*) *Motor Equipment.*—The motors, switchgear, cables and other electrical apparatus and equipment appurtenant to the installation of electrical energy in the Factory and required for connection with and conducting the electric current from the bus-bars on the outgoing side of the power transformers to the different motors of the different departments of the Factory are hereinafter called " the motor equipment."

(*c*) *Electrical Equipment of the Factory.*—The transforming equipment and the motor equipment together are hereinafter called " the electrical equipment of the Factory."

5. *Consumer to Supply, Install, Maintain and Operate Factory Equipment.*—The Company shall not be under any obligation to supply, install, maintain or supervise the transforming or the motor equipment of the Factory or any part thereof which the Consumer shall at his own expense and cost supply, install, maintain and supervise unless otherwise agreed as hereinafter mentioned in Clause 9 :—

(*a*) in respect of the transforming equipment under Clause 9 " A " ;

(*b*) in respect of the motor equipment under Clause 9 " B " ; or

(*c*) in respect of both the transforming and the motor equipment under Clauses 9 " A " and 9 " B."

6. *Inspection and Approval of.*—The Consumer shall furnish to the Company full particulars accompanied by drawings showing the arrangement of all electrical plant and apparatus intended to be installed by the Consumer in connection with the use of the Company's supply and all such plant and apparatus shall in manufacture and construction be equal to British Standard specification for such apparatus and shall be subject to the approval of the Company before the same be erected, fitted up or installed and all such plant and apparatus shall be of such design and operation that it shall not be calculated to interfere with or detrimentally affect the service supply of the Company or its supply to other Consumers. To that purpose the following regulations shall be observed :—

(1) The power factor of the plant and apparatus owned and operated by the Consumer at individual points of supply must not be less than 80 per cent. ; should the power factor be less than 80 per cent., it must be brought up to this figure by methods approved by the Company.

(2) Squirrel-cage motors of more than 100 H. P. shall not be installed and the starting current of squirrel-cage motors shall not exceed 200 per cent. of the normal full load current.

(3) The starting of slip-ring motors shall be by means of suitable resistances so proportioned that the increase of current per step of resistance does not exceed 1¼ times the normal full load current.

(4) All circuits for lighting shall be maintained entirely separate from those for power.

7. *Connection when given.*—No connection shall be made until all installations have been found by the Company to be in satisfactory working order and to have been carried out in accordance with the Indian Electricity Rules as amended and modified from time to time and the Company shall not be called upon to supply current to any installation containing temporary wires or fittings in any way incomplete.

8. *Changes in and Extension of Plant.*—The Consumer shall give all possible advance notice to the Company of any changes in or extension of his plant which may tend to increase his electrical requirements or possibly affect the regulation of the Company's power system. Such notice to the Company shall be accompanied by a description of any new installations or extensions of plant contemplated and of the electrical equipment to be installed.

9. *Company's Agreement to Supply whole or part of Factory Equipment*:—

Note.—According as the arrangement is to supply transforming or motor equipment or both "A" will be retained and "B" excluded or "B" will be retained and "A" excluded, or both "A" and "B" retained.

A. THE CONSUMER HAVING REQUESTED AND THE COMPANY HAVING AGREED TO SUPPLY, INSTALL, MAINTAIN AND SUPERVISE THE TRANSFORMING EQUIPMENT OF THE FACTORY, THE FOLLOWING CONDITIONS SHALL APPLY.

(*a*) *Company to Supply, Install, Maintain and Supervise Transforming Equipment.*—The Company shall, at its own expense, supply, install, maintain, supervise and keep in repair the transforming equipment of the Factory during the term of this Agreement the Consumer employing and paying for suitable skilled operators for efficiently operating the same.

(*b*) *Efficient Service.*—The transforming equipment in the Factory shall be erected and maintained by the Company in a thoroughly workmanlike and efficient manner suitable in all respects for the purpose for which it is required and the transformers switchgear, cables and other electrical apparatus and equipment shall be of first class quality equal to British Standard Specification. Provided that no responsibility shall devolve upon the Company by reason of any breakdown in the transforming equipment or any stoppage thereby incurred so long as the supply of the Company at the point of delivery is in accordance with this Agreement. If a transformer gets out of order or breaks down, the Company shall use its utmost endeavours to make the stoppage thereby incurred as short as possible and the Company will temporarily supply another transformer if available from stock at the cost of the Company if the stoppage time can in that way be reduced.

(*c*) *Purchase of Company's Plant.*—If at any time during the period of this Agreement the Consumer shall cease to require the Company to supply all or any part of the transforming equipment supplied hereunder the Consumer shall pay to the Company in cash the then value of such equipment as the Consumer shall no longer require the Company to supply and the Consumer shall in addition pay to the Company in cash the actual expenses incurred by the Company in installing and fitting up the equipment no longer required by the Consumer.

(*d*) *Consumer to Supply, Install, Maintain and Operate Motor Equipment.*—The Consumer shall, at his own cost and expense in all respects, supply, install, maintain and operate the motor equipment of the Factory during the term of this Agreement.

Note.—This sub-clause shall be excluded when the Company agrees to supply also the motor equipment under B.

B. THE CONSUMER HAVING REQUESTED AND THE COMPANY HAVING AGREED TO SUPPLY, INSTALL, MAINTAIN AND SUPERVISE THE MOTOR EQUIPMENT OF THE FACTORY, THE FOLLOWING CONDITIONS SHALL APPLY.

(*a*) *Company to Supply, Install, Maintain and Supervise Motor Equipment.*—The Company shall, at its own cost and expense in all respects, supply, install, maintain, supervise and keep in repair the motor equipment of the Factory during the term of this Agreement, the Consumer employing and paying for suitable skilled operators to efficiently operate the same.

(*b*) *Efficient Service.*—The motor equipment in the Factory shall be erected and maintained by the Company in a thoroughly workmanlike and efficient manner suitable in all respects for the purpose for which it is required and the motors switchgear cables and other electrical apparatus and equipment shall be of first class quality equal to British Standard Specification. Provided that no responsibility shall devolve upon the Company by reason of any breakdown in the motor equipment or any stoppage thereby incurred so long as the supply of the Company at the point of delivery is in accordance with this Agreement. If a motor gets out of order or breaks down the Company shall use its utmost endeavours to make the stoppage thereby incurred as short as possible and the Company will temporarily supply another motor if available from stock at the cost of the Company if the stoppage time can in that way be reduced.

(*c*) *Maintenance of Shafting and Lubrication of Motors.*—The Consumer shall at all times maintain the Factory shafting coupled to the motors in alignment therewith and shall keep or cause the motors to be kept lubricated in an efficient manner with lubricating oil, approved by the Company.

(*d*) *Method of Drive.*—Where machines in the Factory are not connected with the line shafts or where the power required per line shaft is less than 50 B.H.P. they shall be grouped in a manner satisfactory to the Company.

(*e*) *Purchase of Company's Plant.*—If at any time during the period of this Agreement the Consumer shall cease to require the Company to supply all or any part of the motor equipment of the Factory supplied hereunder the Consumer shall pay to the Company in cash the then value of such equipment as the Consumer shall no longer require the Company to supply and the Consumer shall in addition pay to the Company in cash the actual expenses incurred by the Company in installing and fitting up the equipment no longer required by the Consumer.

(*f*) *Consumer to Supply, Install, Maintain and Operate Transforming Equipment.*—The Consumer shall at his own expense supply, install, maintain, operate and keep in repair the transforming equipment of the Factory during the term of this Agreement.

Note :—This sub-clause shall be excluded when the Company agrees to supply also the transforming equipment under A.

10. *Equipment Rates.*—When the Consumer requests the Company and the Company agrees to supply, install, maintain and supervise at its own cost and expense the transforming and/or motor equipment of the Factory the Consumer shall pay for such service at the following rates, in addition to the charge for electrical supply payable under Exhibit " A ":—

Rate :—

(*a*) For supplying, installing, maintaining and supervising the transforming equipment of the Factory—.025 anna per unit for the number of units used per month through such equipment.

(*b*) For supplying, installing, maintaining and supervising the motor equipment of the Factory—.05 anna per unit for the number of units used per month through such equipment.

Minimum Charge.—The minimum payable during any month shall be as follows :—

(*a*) Rs. 12 for each 100 k.v.-a. of the rated capacity of the transforming equipment supplied, installed, maintained and supervised by the Company.

(*b*) Rs. 24 for each 100 H.P. of the rated capacity of the motor equipment supplied, installed, maintained and supervised by the Company.

11. (*a*) *Increase of Power Demand or Overloading of Plant.*—The Consumer shall not make any alteration in the machinery of the Factory either by way of addition or substitution or transfer which are liable to increase the obligation of the Company to supply electrical energy to the Factory in excess of the contract demand or to overload damage or otherwise prejudicially affect the Company's electrical equipment at the Factory or any part thereof and to avoid all doubt on the subject shall first notify the Company of the intended alterations and obtain its approval in writing which shall not be unreasonably withheld or delayed.

(*b*) *Right to Cut off Supply.*—When no such approval in writing is obtained the Company shall be entitled upon receipt of the report of the Officer of the Company appointed in that behalf to cut off the supply to the Factory until the excess demand or overload has been removed if in the opinion of that Officer

(1) the obligation of the Company to supply electrical energy to the Factory is materially increased in excess of the contract demand, or

(2) any part of the Company's electrical equipment of the Factory (including feeders and metering equipment) is overloaded or liable to be damaged or otherwise prejudicially affected.

12. *Alterations or Extension of Plant.*—All changes in or extension of the Company's electrical equipment of the Factory or any part thereof rendered necessary by the Consumer altering, adding, substituting, or transferringfrom one department to another the machinery of the Factory shall be carried out by the Company and the actual cost so incurred shall be paid by the Consumer provided the Company has given its written approval to such alteration, addition, substitution or transfer of Factory machinery from one department to another.

13. *Increased Hours of Working.*—In the event of the Consumer desiring to increase the hours of working of the Factory he shall give to the Company prior notice in writing of such desire and in the event of power being available (as to which the Company shall be the sole judge) the Company shall furnish to the Consumer such increased supply as may be required by the Consumer or as the Company may be in a position safely to furnish.

14. *Installation and Maintenance of Meters :—*

(*a*) *Installation.*—The Company will install and maintain such meter or meters as may be required to properly measure the electrical demand and energy consumed and will inspect and test its meters as to condition or accuracy at such intervals as it deems necessary to keep them in proper condition. The readings given by such meters shall be taken to be correct.

The Company shall forthwith adjust to prescribed accuracy any meter found to be inaccurate within the meaning of the Act or to have ceased registering or substitute therefor another meter of prescribed accuracy.

(*b*) *Meter Tests and Adjustments.*—Should the Consumer doubt the accuracy of any meter the Consumer may on giving notice in writing have such meter tested by the Company (in the presence of himself or his representative if desired) and should the mean error be greater than that specified by and laid down in the "British Standard Specification for electricity meters No. 37 dated 1929" as provided in the Act the Company will deduct from or add to the account in dispute an amount equivalent to the error. If the meter is found to be accurate to within the abovementioned specification it shall be deemed to be correct and the Consumer shall pay the expenses incurred in testing not exceeding Rupees Thirty. In the event of any meter ceasing to register the actual consumption during the period of such cessation through the circuit on which such meter is installed shall be determined from the best information available and the charge shall be based upon said determination.

In the event of the Consumer refusing to accept any test or adjustment made by the Company in this respect the matter shall be referred to the Electrical Engineer to Government for adjudication as provided by the Act.

15. *Bills:*—

(*a*) *How made up.*—All sums payable hereunder for electrical supply shall be ascertained and billed according to the meter readings, rates and conditions given in the Rates-Schedule Exhibit "A" and equipment rates (if any) under Clause 10 of this Exhibit.

(*b*) *When due.*—Bills are due and payable within 10 days from the date of the rendering thereof and they shall be rendered as nearly as practical at monthly intervals.

(*c*) *Discontinuance for Non-Payment.*—If the Consumer neglects to pay any charge for electrical supply due to the Company under this Agreement, the Company may exercise the powers conferred by the Act as to cutting off the supply but without prejudice to any other remedies of the Company.

16. *Insurance against Fire of Company's Plant.*—The Consumer shall at his own expense during the continuance of this Agreement insure and keep insured against loss or damage by fire the electric equipment belonging to the Company within the Factory or the Factory premises whether installed or awaiting installation and erection and such insurance shall be effected in the name of the Company with some responsible Insurance Office or Offices in Bombay and shall be for such amount as shall from time to time be named by the Company. And the policy or policies in respect of such insurance shall forthwith after the insurance is effected be handed over to the Company and the receipt for every premium payable in respect thereof shall also be handed to the Company not later than three days previous to the date on which such premium becomes payable. In the event of the Consumer failing to effect any such insurance as aforesaid or to hand over the policy or receipts for premium in respect thereof in due course the Company shall be at liberty to effect the insurance and shall be entitled to recover all expenses in connection therewith from the Consumer with interest on the amount thereof at the rate of nine per cent. per annum.

17. *Interference with Company's Equipment.*—The Consumer shall not unseal or interfere with the meters or other apparatus belonging to the Company in any way and the Consumer shall be solely responsible and shall pay for any damage to the meters or other electrical apparatus and accessories belonging to the Company within the Factory premises caused maliciously or through culpable negligence or default on the part of the Consumer or any of his employees or arising from circumstances beyond the control of the Company.

18. *Right of Way.*—The Consumer shall at all times permit the Officers or servants of the Company to enter the Factory premises for the purpose of examining the electrical plant meters and apparatus and doing all things necessary or incidental to the proper carrying out of these presents and shall afford every facility therefor but this shall be during working

hours or at other times after a notice in that behalf given during working hours to the Manager or other person in charge of the Factory.

19. *Attendance.*—Should the Company's Inspector be called out with reference to failure of supply on the Consumer's premises and the fault be found to be due to any cause other than a fault in the Company's apparatus the Consumer shall pay a fee of Rupees Twenty in respect of his attendance.

20. *Consumer's delay in taking Supply.*—If the Company is ready to furnish the supply under this Agreement but the Consumer is not ready to accept such supply from the date specified for commencement of supply whether by reason of his electric installation being incomplete or otherwise howsoever except by reason of *force majeure* then the Consumer shall as from that day pay the Company in every month Rs. 3-8-0 per month per kilowatt of the contract demand in addition to the minimum charge for Factory equipments (if any) payable under Clause 10 of this Exhibit.

21. *Company's Remedies.*—If the Consumer shall at any time during the continuance of this Agreement—

(*a*) make default in punctually making any payments herein provided for ;

(*b*) be wound up by order of the Court or shall pass any resolution for winding up save for the purpose of reconstruction or amalgamation ;

(*c*) execute or create any mortgage charge or other incumbrance in any way capable of affecting the Company's ownership of the electric meters plant apparatus and equipment in the Factory or any part thereof ;

(*d*) commit any breach of or fail to observe and perform any of the agreements and conditions contained in this Agreement and on his part to be observed and performed ; or

(*e*) fail to take 50 per cent. of the supply contracted for during any continuous period of one year unless prevented by reason of any of the following causes, viz.,labour strike, plague, famine, hurricane, tempest, mutiny, war, earthquake or act of God *bona fide* interfering with the working of the Factory ;

then and in any such case it shall be lawful for the Company without prejudice to its rights against the Consumer at law in damages for breach of Agreement or any other rights and remedies of the Company under the Act or otherwise to put an end to this Agreement and the Consumer hereby authorizes the Company its servants and agents to enter upon the premises and to seize and take away all meters plant apparatus equipment and other property of the Company in or upon the same. Provided always that if the right reserved to the Company by this clause accrues by reason of the happening of the event referred to in sub-clause (*b*) the Company shall not exercise such right if the payments herein provided for are punctually made and within one calendar month of the happening of such event there shall be furnished to the Company security approved by the Company for the due performance and fulfilment of the conditions and obligations of the Consumer under this Agreement equivalent to Rupees Twenty per K. W. of the contract demand.

22. *Company's Property.*—It is hereby expressly agreed and declared that all the meters, plant, apparatus and equipment comprising the electrical installation belonging to the Company in the Factory notwithstanding that the same or any part thereof are or may be fixed or fastened to any part of the Factory premises or to the soil under or belonging to the same or otherwise are and shall at all times continue to be the sole and absolute property of and removable by the Company and shall not be subject to any mortgage or arrangement or composition with or assignment for the benefit of creditors or become subject to the Insolvency Laws nor shall they be in any way disturbed except by the authorized

officials of the Company. And the Consumer hereby further agrees with the Company as follows :—

(1) That the Company shall be at liberty to place its name plates or any marks or numbers on the said apparatus and equipment belonging to the Company and the Consumer shall not alter or remove such plates, marks or numbers.

(2) That the said apparatus and equipment belonging to the Company shall be kept at the Factory free from distress execution or other legal process and shall not on any account be sold assigned or dealt with or the possession thereof parted with.

(3) That the Consumer will not at any time during the period of this Agreement execute or create any mortgage incumbrance or charge in any way capable of affecting the Company's ownership of the meters plant apparatus equipment and the other property of the Company in the Factory.

(4) That the agreements in this clause contained are additional to the protection afforded to the Company by the Act.

23. *Equal Treatment.*—If at any time while this Agreement is in force the Company shall enter into a Contract with any other consumer in similar circumstances for a corresponding supply of energy at a rate lower than or upon terms in any way more favourable than the terms embodied in this Agreement then the Consumer shall be entitled also to the reduced rate and same favourable terms and this Agreement shall be altered or modified accordingly.

24. *Company's Guarantee and Indemnity to Consumer.*—The service of electrical energy to the Factory shall be carried out and maintained by the Company in accordance with the rules of the Indian Electricity Act or amendment or modification thereof and the cables and other apparatus and equipment shall be of first class quality and serviceable for the satisfactory supply of electrical energy to the Factory.

Provided that no responsibility shall devolve upon the Company by reason of any breakdown in the Factory equipment or any stoppage thereby incurred so long as the supply of the Company at the point of delivery is in accordance with this Agreement. Provided also that the Company shall not be responsible for such damage or loss (if any) as the Consumer may sustain owing to the failure at any time of the electric current by reason of the cutting off of or damage to any wires or works during war, mutiny or riot or by reason of earthquake, hurricane, lightning or tempest or of any accident or cause of whatever nature beyond the control of the Company.

Subject to the above provisions the Company shall indemnify the Consumer to the extent hereinafter mentioned against loss shown to have arisen—

(*a*) From failure on the part of the Company to supply energy in terms of this Agreement.

(*b*) From stoppage or irregular or insufficient supply of current due to shortage of rainfall or due to causes within the control of the Company arising during the period of this Agreement. Provided that the Company shall be at liberty to temporarily cut off the supply three times in each quarter for a period not exceeding fifty-five minutes for each stoppage and shall not be responsible for any claims or damages or deemed liable to indemnify in respect of such temporary interruption. The Company whenever possible shall give reasonable advance notice to the Consumer of such stoppage with the object of causing the minimum of inconvenience to the operations of the Consumer.

In case of Textile Mills.—Such indemnity shall be reckoned as under :—

half anna per lb. of yarn, and

one anna per lb. of cloth ;

the quantities in each case to be ascertained upon the basis of the returns of the production of the mill made to the Consumer for the three preceding full working days which returns shall for the purpose be open to the free inspection of the Company.

In ascertaining the production of the mill for the purposes of this clause regard shall only be had to yarn and cloth as finished products ready to be delivered from the mill and not to be retained in the mill for any other or further process or processes.

Provided that the indemnity by this sub-clause agreed to be given by the Company shall be deemed to be and shall be exhaustive and that the Company shall not be liable to indemnify the Consumer against loss in production otherwise than in respect of yarn and cloth and that in the calculation of claims for indemnity under this sub-clause the following provisions shall have effect, namely (*i*) that in the case of Consumer who spins only indemnity shall be reckoned on the yarn basis ; (*ii*) that in the case of Consumer who both spins and weaves separately indemnity shall be reckoned on such proportion of restricted yarn production as is not utilised by the Consumer for making cloth ; (*iii*) that in the last mentioned case indemnity shall not be reckoned on yarn which is utilised by the Consumer for making cloth but on the finished cloth only ; (*iv*) that indemnity shall not be reckoned on intermediate processes but only on yarn or cloth as finished products ; and (*v*) that indemnity shall not be reckoned on separate processes such as bleaching, dyeing, banding, tape making or the like. And provided further that none of the provisions in this sub-clause contained shall entitle the Consumer to claim any indemnity in the event of stoppage or irregular or insufficient supply from any cause whatsoever during any time when the mill may be working beyond the normal working hours of cotton mills in Bombay.

25. *Company not responsible except for culpable negligence.*—The Company shall not be responsible for any loss or damage to person or property caused by electric current or otherwise unless the same is caused by culpable negligence on the part of the Company or any of its employees in the course of their employment.

26. *Partial or total destruction of Factory by fire :—*

(*a*) *Temporary suspension or reduction of operations.*—When the Consumer is obliged temporarily to suspend or reduce operations at any time due to the total or partial destruction of the Factory by fire the Consumer may procure a temporary reduction of the maximum demand charge by giving notice in writing to the Company within three calendar months of the date of such destruction ; but any such temporary suspension of operations may at the option of the Company be added to the period of supply stated in the Agreement. On obtaining such a reduction of the maximum demand charge the minimum sums payable by the Consumer to the Company for the first year subsequent to the destruction of the Factory shall be calculated on the basis of Re. 1-12-0 and for the second and subsequent years on the basis of Rs. 3-8-0 per month per kilowatt of the maximum demand if such destruction took place after the period of twelve months from the date of first supply. But if it took place within such period such calculations shall be based on the contract demand instead of the maximum demand. Provided that the Consumer shall with all ordinary diligence restore or repair the damage to the Factory so as to resume operation as soon as possible and that subsequent to such resumption the amount payable for energy supplied shall be ascertained and paid for according to Exhibit " A " as if the Factory had not been destroyed.

(*b*) *Cancellation of Contract.*—Where due to total destruction of the Factory by fire the Consumer intends or is obliged entirely to suspend operations with the intention of permanently abandoning them he may procure a cancellation of the contract by giving to the Company three calendar months' notice in writing before the effective date of such proposed cancellation and by paying in cash such a sum as calculated on the basis of Rs. 3-8-0 per month per kilowatt of the maximum demand would represent the amount which would be payable to the Company for the period of one year from the date of destruction if such destruction took place after the period of twelve months from the date of first supply. But if it took place within such period such calculations shall be based on the contract demand instead of the maximum demand. Provided that it shall not be open to the Consumer to terminate this Agreement if the Factory is only partially destroyed by fire and it would be practicable with

ordinary diligence to restore or repair the damage to the Factory and to resume operations within twelve calendar months from the date of destruction although so far as the payments are concerned he shall be entitled to the benefit provided by sub-clause (*a*) of this clause.

27. *Service of Notice.*—Any notice by the Company to the Consumer shall be deemed to be duly given if in writing addressed to the Consumer and left at or sent by registered post to the Factory or to the last known place of business of the Consumer in Bombay and any notice by the Consumer to the Company shall be deemed to be duly given if in writing addressed to the Company and left at or sent by registered post to the Registered Office of the Company and every notice shall be deemed to have been received by the party to whom it was addressed at the time when such notice if sent by registered post ought to have been delivered to the addressee in due course of post.

28. *Arbitration Clause.*—In the event of any dispute or difference at any time arising between the Consumer and the Company in regard to the construction of this Agreement or any matter arising out of or in connection with this Agreement (not being a matter the method of determination in regard to which is prescribed by the Act) such dispute or difference shall be referred to the arbitration of two Arbitrators one to be appointed by each party to the dispute or difference which Arbitrators shall appoint an Umpire before taking upon themselves the burthen of the reference and this Agreement shall be deemed to be a submission to the arbitration of two Arbitrators within the meaning of the Indian Arbitration Act, 1899, and all the provisions of that Act (except as hereby expressly varied) or of any Act of the Legislature passed in substitution therefor or in modification thereof and for the time being in force shall apply to any reference hereunder.

29. *Meaning of the Words "the Factory."*—In this Agreement the words "the Factory" shall mean and include when the context so requires or admits the Mill Factory Workshop or other place to which the energy applied for is supplied.

The Common Seal of the Company, Limited, was hereunto affixed pursuant to a Resolution of the Directors of the Company passed at a meeting of the Board held on the day of One thousand nine hundred and thirty in the presence of

Directors.

Agents.

The Common Seal of the Limited, was hereunto affixed pursuant to a Resolution of the Directors of the Company passed at a meeting of the Board held on the day of One thousand nine hundred and thirty in the presence of

Directors.

No. 2089/100 of 1930.

THE MILLOWNER'S ASSOCIATION,
BOMBAY, *22nd August* 1930.

ALL MEMBERS OF THE ASSOCIATION IN BOMBAY,

DEAR SIRS,

It will be remembered that in my circular letter No. 240/100 dated 31st January 1930 conveying to members the recommendations of the Power Costs Sub-Committee of the Association for the acceptance by them of the rates schedule proposed by the power companies and agreed to by the Association, it was stated that a new and simpler contract should be framed and its terms communicated to members before they were asked to agree to it.

I am now in a position to inform you that, as a result of the careful scrutiny given by the Power Costs Sub-Committee to the terms and conditions of the different articles of agreement which were submitted to them from time to time by the power companies, it is possible for the Committee to recommend members to accept the agreement sent herewith as finally approved by them as it constitutes, in their opinion, a considerable measure of advance on the terms previously offered by the power companies.

I am sending herewith a printed copy of the said articles of agreement and shall thank you to intimate to the Tata Hydro Electric Agencies, Ltd., whether you are agreeable to accept the terms and conditions laid down in the enclosed contract.—I have, etc.,

T. MALONEY,
Secretary.

No. 306/100 of 1931.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th February* 1931.

THE MILLS CONCERNED.

DEAR SIRS,

I am directed to invite your attention to Clause 14 of the revised agreement with the Tata Power Companies which provides that "the company will install and maintain such meter or meters as may be required to properly measure the electrical demand and energy consumed, etc." Under this clause, it was understood the Companies proposed to meter on the high tension side of the transformers, and the point was brought forward during the negotiations with the representatives of the Power Companies when the revised contract was discussed clause by clause; but at that time, no mills had reported that their current was metered on the low tension side of the transformers, and the contention that metering was almost invariably done on the high tension side was accepted by the Sub-Committee of the Association.

However, from representations received from a number of mills subsequently, it appeared, that quite a number of consumers who were using the Companies' transformers are at present metered on the low tension side, and the acceptance of the metering clause in the new contract would raise their power charges. The matter was accordingly represented to the Power Companies, who pointed out that in a few cases—and possibly as a matter of convenience to the Supply Companies at the time of original installation—meters had been installed on the low tension side of the transformers. It was not, however, the immediate intention of the Power Companies to incur the additional expenditure involved in scrapping the existing metering equipment and replacing it by new equipment installed in the proper location. This, they stated, would be done from time to time as occasion permitted, and that in the meantime, the contract must be executed in the standard form as otherwise they would be exposing themselves to a charge of undue preference. However, the Power Companies did not wish any mill to feel in any way injured in this respect, and to those mills which had for some reason been measured in the past on the low tension side of the transformers, they are willing to give an undertaking that no change in the existing metering arrangement would be made prior to 1st January 1933. The Sub-Committee of the Association trust that this arrangement will be found satisfactory to the mills concerned.—Yours, etc.,

T. MALONEY,
Secretary.

List of Consumers which have accepted T-1 Tariff.

Mills.	Supply Company.	Remarks.
Western India	Hydro and Andhra.	
Crown	Hydro and Andhra.	
Colaba Land	Hydro.	
New Great Eastern	Hydro.	
New City of Bombay	Hydro and Andhra.	
Swan Mills	Hydro.	
Finlay Mills	Hydro and Andhra.	
Simplex Mills	Hydro and Andhra.	
Swadeshi Mills	Tata Power.	
Tata Mills	Tata Power.	
Bomanji Petit Mills	Andhra.	
Century Mills	Andhra.	
Standard Mills	Hydro.	
Moon Mills	Andhra.	
Ruby Mills	Hydro.	
Gold Mohur Mills	Hydro and Tata Power.	
Satya Mills	Andhra.	
Kohinoor Mills	Hydro and Andhra.	
Madhowji Dharamsi	Hydro, Andhra and Tata Power.	
New Kaiser	Andhra and Tata Power.	
Phœnix Mills..	Hydro.	
Sassoon Spinning	Andhra.	
Toyo Podar	Hydro.	
Apollo Mills	Hydro and Tata Power	
David I and II	Hydro.	
David III	Tata Power.	
Alexandra	Andhra.	
E. D. Sassoon	Andhra.	
Jacob Sassoon	Andhra.	
Rachel Sassoon	Andhra.	
Turkey Red Dye Works	Andhra.	
Edward Sassoon	Andhra.	
Meyer Sassoon	Andhra.	
Bradbury Mills	Hydro.	
Crescent Mills	Hydro.	
Mahomedbhoy Mills..	Hydro.	
Ebrahim Pabaney	Hydro.	
Fazulbhoy	Hydro and Tata Power.	
Pearl	Hydro, Andhra and Tata Power.	
Assur Veerjee	Tata Power.	
Bombay Cotton	Hydro and Tata Power.	
Jamshed	Hydro.	
Bombay Industrial	Andhra.	
Hindustan Mills	Andhra and Tata Power.	
Morarjee Goculdas I	Hydro.	
Morarjee Goculdas III	Andhra.	
Prabhat Mills	Hydro.	
Shapurji Broacha III	Hydro.	
Shapurji Broacha II	Andhra.	
Kastoorchand	Hydro and Andhra.	
Madhaorao Scindhia	Andhra.	

Note.—All those mills which had contracts either with Andhra or Tata Power Companies have accepted the new tariff except the Raghuvanshi Mills, which accepted the Power Companies' original offer of .65 and has not yet decided in respect of the new tariff.

As regards the mills which were on Hydro contract, Dawn, Jubilee and Union Weaving are the only mills which are on .65 rate and have not accepted the new tariff, while 6 mills which are partially on the old .485 rate have naturally not accepted the new tariff in respect of their old Hydro contracts. These are Satya (215 S.H.P.), Shapurji Broacha (1250 S.H.P.), Swadeshi (3217 S.H.P.), Tata (3086 S.H.P.), Morarji Goculdas (2022 S.H.P.) and Union Spinning (839 S.H.P.).

APPENDIX 5.

ESTABLISHMENT OF A COMBINED BLEACHING, DYEING AND PRINTING FACTORY IN BOMBAY.

No. I/276.

GOVERNMENT OF INDIA
DEPARTMENT OF INDUSTRIES AND LABOUR.
NEW DELHI, *4th December* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SUBJECT:—*Proposed establishment of a combined bleaching, dyeing and printing factory near Bombay.*

SIR,

I am directed to refer to paragraph 4 of your Association's letter No. 1068/50, dated the 31st May 1929, to the address of the Government of India in the Commerce Department on the subject of the proposed establishment near Bombay of a combined bleaching, dyeing and printing factory. The establishment of such a factory with the assistance of Government was recommended by the Indian Tariff Board in paragraphs 82 and 99 of the Boards' Report on the Cotton Textile Industry Enquiry and this recommendation received the support of the Trade Mission to the Near East and Africa *vide* Section IX of Chapter XXIV of the Report of the Mission. The question of the establishment of the factory has already formed the subject of correspondence between the Government of India, the Government of Bombay and your Association, and for the reasons stated in your letter under reply your Association requests the Government of India to reconsider their previous attitude in the matter. Allusion is made in your letter to the fact that Messrs. James Finlay and Company, Limited, a firm with a large stake in the Bombay cotton mill industry and with a special knowledge of India's requirements in printed goods, approached the Government of India for assistance and certain concessions and your Association is of opinion that it was unfortunate that the Government of India turned down the scheme on the ground that it was a provincial and transferred subject and could not therefore be financed from central revenues and similarly unfortunate that the Government of Bombay were prevented from giving the scheme their support on account of financial stringency. You observe that Messrs. James Finlay and Company's scheme had previously been approved on certain conditions by the Millowners' Association who were not at that time in a position to put forward any scheme of their own. In paragraph 3 of their letter No. 394, dated the 18th February 1929 (extract enclosed) dealing with the Report of the Trade Mission to the Near East, the Indian Merchant's Chamber, Bombay, approved of the proposal to establish a combined bleaching, dyeing and printing plant in Bombay but urged that if it was not found feasible to establish such a comprehensive plant a fully equipped central printing factory at the least should be established there. The Chamber felt sure that the Millowners, if approached by Government, would co-operate in carrying out the scheme successfully.

2. I am now to enclose for the information of your Association a copy of a letter from the Government of Bombay, Development Department, No. S. B. 794, dated the 22nd April 1929, informing the Government of India that there was no possibility of Messrs. James Finlay and Company proceeding with the project. In view of the importance of the subject, the Government of India would be ready to give sympathetic consideration to any proposals that your Association may put forward in order to give effect to the Tariff Board's recommendations but before they could take any decision in the matter, they would require to have before them a detailed proposition based on reliable estimates. In particular, the Government of India would like to have information under the following heads :—

(*a*) Have Messrs. James Finlay and Company definitely given up the idea of promoting a bleaching, dyeing and printing factory ?

(*b*) If so, what were their reasons ?

(*c*) Are the Bombay Millowners' Association still interested in the proposition ?

(*d*) Is there any chance of the Association itself, or a group of its associate members continuing to promote such an undertaking either—

(*i*) independently, or
(*ii*) with Government assistance.

(*e*) If the answer to (*d*) (*ii*) is in the affirmative, what sort of assistance would be required ?

(*f*) What would be the capital required for the establishment of the factory ; what would be its probable working results ; and what arrangements will be made between the Company and the Bombay mills to avoid the creation of a monopoly and to prevent profiteering ?—I have, etc.,

J. A. SHILLIDY,
Secretary to the Government of India.

Extract para 3 *from a letter from the Indian Merchants' Chamber, Bombay, No.* 394, *dated the* 18*th February* 1929.

3. My Committee have also considered the recommendation of the Mission regarding the establishment of a combined bleaching, dyeing and printing plant in Bombay to manufacture suitable printed and dyed goods to serve the needs of the Near East and African markets. They approve of this proposal, but in case it is not found feasible to establish such a comprehensive plant, they would urge that at least a fully equipped central printing factory should be established in Bombay. They feel sure that the millowners, if approached by Government, will co-operate in carrying out the scheme successfully. Government cannot be unaware of the strong support given by the Tariff Board (Textile Industry Enquiry) to this proposal. " A large factory for combined printing, bleaching and dyeing should be established in or near Bombay" (para 82 of the Report).

Copy of letter No. S. B. 794, *dated the 22nd April* 1929, *from the Secretary to the Government of Bombay, Development Department, to the Secretary to the Government of India, Department of Industries and Labour.*

SUBJECT :—*Report of the Indian Tariff Board (Cotton Textile Industry Enquiry)*, 1927.

I am directed to invite a reference to paragraph 4 of the letter No. 4861/D, dated the 27th December 1928, of the Government of Bombay in the General Department regarding the recommendation contained in paragraph 82 of the Report of the Indian Tariff Board (Cotton Textile Industry Enquiry), 1927, regarding the establishment of a combined bleaching, dyeing and printing factory at Ambernath and to state that the Bombay Millowners' Association have informed the Government of Bombay that, in consequence of the present depressed condition of the industry and the difficulty of concentrating under one management the many plants now existing in Bombay for bleaching and dyeing, and to a less extent calico printing, they are of the opinion that the establishment of a combined factory on the lines proposed by the Tariff Board is not within the limits of practical politics for some time

to come. The Millowners' Association, however, accorded their approval to an application for concessions which had been made by Messrs. James Finlay and Company as promoters of a proposed public limited liability company, subject to the reservation that no monopoly of water-supply should be given.

2. The Government of Bombay offered to Messrs. James Finlay and Company the following scale of charges for making water available in connection with their project for establishing printing works at Ambernath :—

Scale of water charges.

Dividend.	Rate per 1,000 gallons.
Not exceeding 9%	3 annas.
,, 10%	4 ,,
,, 11%	4½ ,,
,, 12%	5 ,,
,, 13%	5½ ,,
,, 14%	6 ,,
,, 15%	6½ ,,
,, 16%	7 ,,
,, 17%	7½ ,,
,, 18%	8 ,,
,, 19%	9 ,,
,, 20%	10 ,,
,, 21%	11 ,,
,, 22%	12 ,,
,, 23%	13 ,,
,, 24%	14 ,,
,, 25%	15 ,,
,, 26%	Re. 1 (maximum).

The lowest rate three annas per 1,000 gallons in the scale above is the actual *extra* cost to Government of supplying 7½ lakhs gallons of water daily which are the estimated requirements of a printing factory. This minimum charge is exclusive of any share of the interest and sinking fund charges on the capital cost of the water works at Ambernath, viz., Rs. 42 lakhs. It is also exclusive of any share of the cost of the existing staff and the present cost of maintenance. The Government of Bombay, therefore, would recover nothing more than their future out of pocket expenses till the printing works are enabled to pay a dividend of 10 per cent. on their ordinary capital. Thereafter, in order to enable them to recover a part of the interest and sinking fund charges on the capital expenditure already incurred by Government, there is a gradual rise in the water rate till a dividend of 18 per cent. is payable by the printing works and a more rapid rise till the maximum water rate of Re. 1 per 1,000 gallons is payable when a printing factory is able to pay a dividend of 26 per cent. or more. The Government of Bombay have been informed, however, that there is now no possibility of Messrs. James Finlay and Company proceeding with the project.

No. 2405/169 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th December* 1929.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR, NEW DELHI.

SIR,

SUBJECT :—*Proposed establishment of a combined bleaching, dyeing and printing factory near Bombay.*

I have the honour to acknowledge the receipt of your letter, No. I-276, dated the 4th December 1929, on the above subject and to say that it will be laid before my Committee. —I have, etc.,

N. S. V. AIYER,
for Secretary.

No. 1276.

GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR,
SIMLA, 15*th September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Establishment of a combined bleaching, dyeing and printing factory near Bombay, as recommended by the Indian Tariff Board in their Report on Cotton Textile Industry.*

I am directed to invite a reference to the letter from this Department, No. 1276, dated the 4th December 1929 on the subject noted above, and to enquire when a reply thereto may be expected.—I have, etc.,

H. HUSSAIN,
Under Secretary to the Government of India.

No. 2616/169 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th October* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF INDUSTRIES AND LABOUR, SIMLA.

SIR,

SUBJECT :—*Proposed establishment of a combined bleaching, dyeing and printing factory near Bombay.*

I have the honour to acknowledge the receipt of your letter No. I/276 dated the 4th December 1929 inviting a reference to the previous correspondence herein, ending with your letter dated the 4th December 1929, together with the enclosures accompanying it.

My Committee are glad to note that, in response to the Association's request to reconsider their previous attitude in the matter, the Government of India are now ready to give sympathetic consideration to any proposals that the Association might put forward in order to give effect to the Tariff Board's recommendations in this particular.

With regard to the question whether Messrs. James Finlay and Company, Limited, have definitely given up their proposal to promote the establishment of a combined bleaching, dyeing and printing factory near Bombay, I am directed to say that, on further enquiries, it appears there is no likelihood of their altering their decision for the reason that the rates for water which the Government of Bombay proposed to charge were exorbitant.

The Association subsequently approached certain members with a view to ascertain whether any proposal of a like nature would receive their financial support ; but it met with strenuous opposition from those among them who owned bleaching and dyeing plants which were not working to capacity, and which would be rendered idle if a new plant was to be erected. As regards the erection of a printing plant, the experience of members is too limited to warrant their undertaking the large financial obligations involved. The present financial difficulties of the mills in Bombay would not, it will be agreed, enable them to make suitable provision of capital to the extent necessary for an undertaking of this nature and magnitude. My Committee are generally of the opinion that any financial resources which mills may have at their command at present or in the near future must be devoted to re-organization in the direction of replacement of old machinery and the introduction of automatic looms on a larger scale than has latterly been possible. I may also add, in this connection, that the depressed state of the industry, and the general monetary conditions in Bombay preclude the hope, at least for some time to come, of any substantial assistance from the public for a project of this nature.

Under these circumstances, the Special Sub-Committee of the Association, which has had the matter under consideration, took up the question of the possibility of erecting a central bleaching and dyeing plant by taking over some of the existing bleaching, dyeing and finishing machines in the several mills in Bombay to serve as a nucleus of such a plant. An examination, however, of the material at their disposal inclined them to the belief that the cost involved in the removal of individual plants and the difficulty of their adjustment

to the requirements of an up-to-date bleaching and dyeing factory are considerations which would far outweigh any advantage there may be in the suggestion.

While the Committee regret they are not at present in a position, for the reasons stated above, to put forward practical suggestions for the initiation of a scheme for large-scale bleaching and dyeing operations in Bombay, they would like to take this opportunity to reiterate their view that the recommendation made by the Tariff Board for the early establishment, with Government aid, of a modern bleaching, dyeing and printing factory as an auxiliary to the cotton textile industry in Bombay is essentially sound and one which is capable of realization when there is a general improvement in the conditions of trade in India generally. The Committee also consider that it might perhaps be possible to put up a feasible scheme of the kind indicated by the Tariff Board if and when the proposals that are now being mooted for an amalgamation of certain mills are carried to a successful issue.

In conclusion, I am desired by the Committee to place on record their appreciation of the anxiety displayed by Government to accord assistance to the Association in any endeavours which it might make to carry out the Tariff Board's recommendations in this matter.—I have, etc.,

A. C. M. CURSETJEE,
Asst. Secretary.

APPENDIX 6.

TOKA LAND ASSESSMENT.

No. 911/110 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th April* 1930.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
GENERAL DEPARTMENT, BOMBAY.

Through

THE COLLECTOR OF BOMBAY,
OLD CUSTOM HOUSE, BOMBAY.

SIR,

SUBJECT:—*Toka Land Assessment—Revision.*

I am directed to address you in connection with the question of revision of Toka Land assessment which was, for some time, the subject-matter of negotiations between the Collector of Bombay and a special Sub-Committee of the Association.

2. Early in April 1929, a Sub-Committee of the Association, acting on behalf of, and under instructions from the under-mentioned toka land holders, interviewed the Collector of Bombay, and presented a case for a satisfactory revision of the assessment of the toka land held in each case in view of the depressed state of the industry and its inability to withstand any further increase in taxation.

(1) Shree Luxmi Mills;
(2) Spring Mills;
(3) Swan Mills;
(4) Kohinoor Mills;
(5) Jam Manufacturing Co.;
(6) E. D. Sassoon United Mills;
(7) Moon Mills;
(8) Jubilee Mills;
(9) Bombay Cotton Mills; and
(10) Kastoorchand Mills.

Further correspondence followed between the Sub-Committee of the Association and the Collector of Bombay, and on 17th August 1929, the latter offered to recommend the following terms for the consideration of Government. The letter from the Collector of Bombay will be found in enclosure A attached to this letter.

(1) All toka land occupied by mills and due for re-assessment on 1st November 1929 should be re-assessed at double the present rates with a guarantee of 30 years.

(2) The above concessionary rate of re-assessment should be subject to the reservation that any portions of those areas used for remunerative purposes not connected with the mills, now or at any future time, should be assessed at full economic rates.

(3) Chawls erected by mills on their toka land for housing their own operatives should not be held liable to full assessment.

(4) The concessionary assessment in (1) above would not be applicable to lands held by mills on lease where under the terms of the lease, the lessors were liable to pay the Government assessment.

3. On 8th April 1930, the Sub-Committee of the Association had another interview with the Collector of Bombay, when they were informed—greatly to their disappointment—that Government were unable to accept the above terms. The Collector was also good enough to discuss with the Sub-Committee of the Association in some detail, Government's reasons for the non-acceptance of his recommendations, andthese grounds, my Sub-Committee desire to examine in this representation in the hope that Government will reconsider their decision and confirm the arrangement made by the Collector and detailed above, for the reasons stated in the following paragraph.

4. In amplification of the information given at the interview on April 8th, the Collector in a letter dated 12th April 1930 (Exclosure B) informed my Sub-Committee that Government had decided to re-assess mill toka at rates varying from 2 pies to 8 pies per square yard. In justification of this increase, the Collector stated in paragraph 2 of this letter "the annual assessments are very small sums as compared with the other expenses and outgoings of a mill." My Sub-Committee respectfully beg to disagree with the implications contained in the Collector's remark quoted above, and they desire to submit that all expenses and outgoings of a mill—however small or big—go to swell the cost of production to the manufacturer. It is unnecessary for my Sub-Committee to point out how essential it is in these days of acute trade depression and keen foreign competition, to keep the cost of production as low as possible in order to enable the industry to hold its own at least in the home market, and any proposal which aims at a wholesale revision of the industry's commitments in the shape of taxation—irrespective of the amount involved—will adversely affect its competitive ability.

5. Coming to the grounds on which Government appear to have rejected the Collector's proposals, the Sub-Committee's submissions are as follows:

(*a*) Government hold the view that a *greater* increase in assessment than that proposed by the Collector is justified in view of the fact that, in their opinion, toka lands have all along been under-assessed. If, in the opinion of Government, the value of toka lands have increased out of all proportions to the estimates made in 1879, it is my Sub-Committee's submission that this was the case only some years back, when, owing to the romantic expansion made by the mill industry during the war and post-war years, land and buildings occupied by mills or used for mill purposes directly or indirectly, or situated in the neighbourhood of mills by virtue of their association with the industry, gained in value; but now the continued depression in the industry and uncertainty about its future prospects, has greatly altered the situation from what it was before 1923, with the result that there is practically no demand for toka land. In this connection, I am also to reproduce below for the information of Government the remarks of the Tariff Board:—

"Para. 72. One point which has been brought to our notice in this connection is that there are ten mills in Bombay which hold toka lands from Government on what is known as 'toka' tenure. These lands were assessed at a nominal rate of one pie per square yard per annum in 1879 for a period of 50 years, and therefore, become liable to re-assessment in 1929. The Millowners' Association state that, from correspondence which has passed between some of the mills affected and the Government of Bombay, it would appear to be the intention of the latter to increase the assessment on these lands from a total of Rs. 573 to one of Rs. 1,12,770. It would be obviously beyond our province to examine the equity of the rates which are stated to be under the consideration

of the Government of Bombay, and *we therefore confine ourselves to suggesting for the consideration of that Government the desirability, in the present conditions of the Bombay Industry, of imposing any heavy additional assessment in graduated stages.*"

(*b*) Another argument advanced by Government for rejecting the Collector's recommendations is that Government cannot afford to lose any revenue at present. While my Sub-Committee fully appreciate Government's position in this matter, they desire to point out that the position of the Bombay Mill Industry has also steadily deteriorated since 1923, and its losses have increased from 128 lacs of rupees in 1923 to 295 lacs in 1928 ; and the results of the working for the year 1929, which are not yet available, promise to yield another big deficit. Government are aware of the enormous contributions made by the industry during the boom years to the public exchequer to enable Government to prosecute the war and to proceed with the various schemes for the development of Bombay and its suburbs. Since then, the industry's profits have in most cases dwindled to a vanishing point, as can be judged from the figures of income-tax and super-tax realized from mill companies, and what little resources there are still available to the mills, are absolutely necessary to keep the industry alive and going till such time as the outlook becomes brighter. Much as my Sub-Committee desire to augment Government's income, they submit that the industry's own position is precarious, and that any abrupt re-adjustment of its financial obligations, without taking into consideration its present taxable capacity, will seriously jeopardize its competitive ability. My Sub-Committee do not object to an increase, but what they desire to submit is, in the words of the Tariff Board, such increase should be in graduated stages, compatible with the industry's taxable capacity. In this respect, the Sub-Committee consider, the offer originally made by the Collector of Bombay—which was unfortunately not acceptable to Government—meets the case in a fair and reasonable spirit.

(*c*) The next point on which Government would appear to have relief for a greater increase in assessment is that, in their opinion, allowance should now be made for the profits made during the boom years. In other words, Government consider that, if the losses made by the industry during the last few years of the depression were set off against the profits earned during years of prosperity, there still ought to be a substantial credit balance. My Sub-Committee submit that the position is by no means as happy as Government seem to imagine, and from the following figures of profits and losses taken over a period of 12 years—covering 5 years of prosperity and 7 years of depression—it will be seen that the average profit earned by the industry is not anything like what may be called 'abnormal,' but is, on the other hand, considerably less than what any commercial or industrial undertaking can reasonably expect in return for capital invested.

Year.	Original Block Cost. (Crores of rupees.)	Profit or Loss. (Crores of rupees.)	
		Profit.	Loss.
1917	17.9	3.1	..
1918	19.5	2.3	..
1919	20.9	6.7	..
1920	33.5	10.4	..
1921	38.0	8.8	..
1922	42.9	3.5	..
1923	46.5	..	1.2
1924	46.7	..	2.4
1925	46.7	..	2.8
1926	45.7	..	1.9
1927	44.4	..	.1
1928	42.9	..	2.9

Average profit for 12 years—5.3 per cent.

(*d*) Government would appear to consider that it would be unfair to charge concession rates to mills and full rates to other toka land holders.

My Sub-Committee desire to point out in this connection that the mill industry being the basic industry of Bombay, its fortunes have a direct bearing on the value and demand for neighbouring toka lands, and in the event of mills remaining closed for a certain period, the value of surrounding toka lands also will fall in sympathy. It is, therefore, in the interest of other toka land holders that mills should be kept going and saved from being taxed out of existence.

It has also to be pointed out in this connection that, while mills have in recent years, been kept open at a sacrifice, in the hope of a revival of trade, other toka land holders in the neighbourhood have plied their usual trade and earned profits by way of interest, etc., received from moneys invested in chawls, etc.

6. The above paragraphs summarise the mill toka land holders' case for more favourable treatment being accorded them than was conveyed by the Collector's letter dated the 12th April, and they trust that the matter will receive Government's sympathetic consideration. In this connection my Sub-Committee desire to point out that in several Native States in India and other countries of the world, sites required for industrial purposes are granted at a concession rate, and in many cases at a nominal rate of taxation.

7. Another point which my Sub-Committee desire to urge for the consideration of Government is in connection with the period for which the rate proposed by Government is to be guaranteed. The Sub-Committee note from paragraph 2 of the Collector's letter dated the 12th April that 'in view of the restricted user of the land, the period of guarantee is a minor point, as it would always be open to the Committee to approach Government for an extension of the period, in case the Committee find that the mill industry stands in need of such further concession.' In other words, it is proposed that the new assessment should be guaranteed for ten years only, at the end of which period it should be open to the industry to approach Government again for an extension of the period if the industry still stands in need of such concessions. Government appear to hold the view that the industry will revive within ten years and that in this event the question of assessment would have to be reconsidered. While my Sub-Committee consider that a revival may be possible in the period suggested, they desire to point out that a re-adjustment of taxation on that ground alone would hardly be justified in view of the fact that, as Government are already aware, mills have, as an essential preliminary to the re-organization which is necessary to attain anything like profit-yielding efficiency, committed themselves to heavy financial obligations, which it will take some time to wipe off, and at the very least, the interest and standing charges in connection with these commitments will continue to be a charge on the industry for some time to come. My Sub-Committee have approached the subject with an open mind, and they are of the opinion that, taking all the above facts into consideration, the guarantee should be extended to at least 30 years with a restrictive covenant as to user, which would entitle Government to levy the full economic rates wherever mill toka is being utilized for other profitable purposes. This provision, my Sub-Committee consider, fully protects Government from loss of revenue and exploitation and at the same time affords the industry the assistance which it is badly in need of at present.—I have, etc.,

T. MALONEY,
Secretary.

ENCLOSURE A.

No. A.D.M./47.

BOMBAY COLLECTOR'S OFFICE,
BOMBAY, *17th August* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Re :—*Assessment of Toka Lands occupied by Mills.*

I have the honour to invite your attention to my letter dated 21st July 1929 in the above matter and to say that I propose to write to Government now to sanction the arrange-

ment arrived at by my predecessor and myself in respect of the re-assessment of toka lands occupied by mills. The terms are:—

(1) All toka land occupied by mills and due for re-assessment on 1st November 1929 shall be re-assessed at double the present rates with a guarantee of thirty years.

(2) The above concessionary rate of re-assessment shall be subject to the reservation that any portions of those areas used for remunerative purposes not connected with the mills, now or at any future time shall be assessed at full economic rates.

(3) Chawls erected by mills on their toka land for housing their own operatives shall not be held to be liable to full assessment.

(4) The concessionary assessment in (1) above will not be applicable to lands held by Mills on leases, where under the terms of the leases, the Lessors are liable to pay the Government assessment.

Please confirm the above terms.—I have, etc.,

W. DILLON,
Collector of Bombay.

ENCLOSURE B.

No. A.D.M.—47.

COLLECTOR'S OFFICE,
BOMBAY, *12th April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—Re. *Mill Toka Lands.*

With reference to the interview of your Toka Committee on 8th instant, I have the honour to enclose a statement showing the assessments payable by each mill at the rates proposed by Government and varying from two pies to eight pies per square yard. An examination of this statement will show that the annual assessments are very small sums as compared with the other expense and outgoings of a mill.

2. As regards the proposed guarantee of ten years, I would point out that in view of the restricted user of the land the period of guarantee is a minor point, as it would always be open to your Committee to approach Government for an extension of the period, in case your Committee find that the mill industry stands in need of such further concession.—I have, etc.,

W. DILLON,
Collector of Bombay.

Statement showing the revised assessments on Toka lands occupied by mills.

Lease No. L.N.D. 513.	Name of Mill.	Area in sq. yds.	Rate of revised assessment proposed by Government.	Revised assessment calculated in accordance with the rate in Column 4.
1	2	3	4	5
			Pies.	Rs. a. p.
1	Jam Mill	8,739	8	364 2 0
3	E. D. Sassoon Mill	4,010	8	167 1 4
5 & 6	E. D. Sassoon Mill	36,068	6	1,127 2 0
814	E. D. Sassoon Mill	3,472	8	144 10 8
815	Bombay Cotton Mfg. Co. ..	2,058	6	64 5 0
38A	Western India Spg. & Mfg. Co.	5,377	2	56 0 2
213	Jubilee Mill	27,318	2	284 9 0
217	Swan Mill	36,951	2	384 14 6
219	Indo China Mill	37,920	2	395 0 0
223	New China Mill	10,341	2	107 11 6
224	New China Mill	24,450	2	254 11 0
237	New China Mill	6,475	2	67 7 2
228	Moon Mill	23,776	2	247 10 8
246	Krishna Press	14,331	2	149 4 6
355 & 360	Spring Mill	53,745	2	559 13 6
639	Kohinoor Mill	75,106	2	782 5 8
789	Kasturchand Mill	814	4	16 15 4
365	Velji Dharamsi Shri Laxmi Sewree Cotton Mill ..	5,370	4	111 14 0

No. 1019/110 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 14*th May* 1930.

THE MILLS CONCERNED.

DEAR SIRS,

SUBJECT :—*Revision of Toka Land Assessment.*

I am directed to invite your attention to this office letter No. 1681/61 dated the 20th August 1929 on the above subject and to the concessions then proposed and recommended by the Collector of Bombay.

I understand from the Collector of Bombay that his proposals in this regard have been turned down by the Government of Bombay. The matter was discussed in detail by a special Sub-Committee consisting of Mr. A. Geddis, Mr. Gilbert Lodge and the undersigned at a meeting held on 8th April, and as a result, the Association was advised to draw up a representation for submission to the Government of Bombay.

I enclose herewith for your information copy of a letter* dated the 12th April from the Collector of Bombay explaining the terms which the Government of Bombay are prepared to offer and a statement showing what individual mills would be paying under Government's latest terms.

I also enclose herewith for your information a copy of a representation subsequently submitted by the Association to the Government of Bombay on the subject. I am not, however, hopeful that Government will agree to make any concessions in their latest offer. —Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 7.

PROPOSED INCREASE IN MUNICIPAL WATER TAX.

No. 2899/206 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *27th November* 1930.

THE CHAIRMAN,
THE STANDING COMMITTEE OF THE MUNICIPAL CORPORATION, BOMBAY.

DEAR SIR,

The attention of my Association has been drawn to the budget proposals of the Municipal Commissioner submitted to the Standing Committee of the Corporation at their meeting held on Monday, the 10th November 1930.

After dealing with the estimated income and expenditure for the ensuing financial year, the Commissioner estimates a probable deficit of Rs. 13,38,000 which he proposes should be met by increasing the general tax from 11 to 11½ per cent., the water tax by valuation from 3¾ to 4¼ per cent. and the water tax by meter measurement from a minimum charge of 10 to 12 annas per thousand gallons. The Committee of the Association are of the opinion that the Commissioner's proposals for increasing the water tax from 10 to 12 annas should not be enforced for the following reasons:—

(1) Section 140 (*a*) of the Municipal Act enunciates the general principle that the charges for water should be reasonable with reference to the expense of providing a water-supply for the city. An analysis of the expenditure incurred by the Municipality on the maintenance of the Hydraulic Department and interest on fixed capital expenditure shows the following results:—

Year.	Expenses in Rs. (Lakhs of Rs.)	Surplus carried over after meeting the year's expenses. (Lakhs of Rs.)
1922–23	40.75	7.72
1923–24	47.04	6.62
1924–25	52.69	5.10
1925–26	57.38	7.67
1926–27	64.42	9.31
1927–28	69.58	—1.05 Deficit.
1928–29	68.46	—4.01 do.

* Already printed.

It may be noted that the deficit in the year 1928-29 which amounted to about 4 lakhs would not have existed had it not been for the fact that all mills in the City and Island were closed down entirely for a period of about six months. The Municipal Commissioner's note to the Standing Committee, as far as can be ascertained, does not anticipate any increase in water-works expenditure or interest on fixed capital expenditure, and for this reason, it would appear more than doubtful whether any increase in water tax either on the valuation basis or meter measurement is necessary in order to make income balance expenditure. Further, while my Committee agree that " a heavy recurring deficit on the supply of water cannot be contemplated with equanimity," they maintain that an increase in water tax is unjustifiable in view of the heavy surpluses which existed for a number of years prior to 1927-28, which should, in fairness, be set off against the losses incurred during the last two years. As the Municipal Commissioner correctly states, " the statute intends that the water-supply should pay its way and should neither be a source of revenue nor a financial burden to the Municipality." My Committee are of the opinion that in normal years the income will be sufficient to meet expenses without any increase in tax, and as the statement of the Municipal Commissioner above quoted implies, there is no justification for budgeting for a surplus in order to cover a deficit in general revenues.

(2) My Committee have always maintained that the charge for water by meter measurement has always been unduly high, and inequitable in its incidence, compared with the cost per thousand gallons incurred by the Municipality and compared with the price charged on a valuation basis to individual householders ; and they hold that it would be most unfair further to increase the disparity which now exists between the charge by meter measurement and the cost per thousand gallons to the Municipality, and the charge by meter measurement as against the charge on a valuation basis. The following figures will, my Committee consider, convince the Standing Committee that the present charge of 10 annas per 1,000 gallons by meter measurement is unduly high. Taking the figures of 1928-29, the cotton mills of the City and Island consumed about 664 million gallons of water and paid Rs. 4,73,000 out of a total of 27,801 million gallons brought into Bombay and a total revenue of Rs. 64.4 lakhs. In other words, although cotton mills consumed only 1/42 of the total quantity of water brought into Bombay, they were made to pay 1/14th of the total revenue. Put in a different way, the injustice of the charge for meter measurement is still more apparent. The total cost to the Municipality for providing 27,801 million gallons of water was about Rs. 68 lakhs, which means that the cost to the Municipality was less than 4 annas per thousand gallons, and the Municipality charged mills 10 annas per thousand gallons! Such a charge, my Committee maintain, goes against the spirit of Section 140(*a*) of the Act, which lays down the salutary principle that the charges levied for water should correspond with the cost. It is perfectly obvious from these figures that the private individual consumer who pays the tax on a valuation basis is obtaining his supply at considerably below the cost to the Municipality, and that large consumers who pay on meter measurement are made to pay very much more than the cost in order to lessen the burden on the individual tax-payer. In England and many other European countries, it is the general practice to charge large consumers such as cotton mills at lower rates than small consumers, and my Committee hold that this principle should be followed in Bombay instead of perpetuating the present system. The Committee do not unduly stress this point, but they do insist that the charge for water by meter measurement should, in equity, correspond very closely to the charges for water on the valuation basis.

In conclusion, my Committee wish to point out that if the Standing Committee are convinced that the total receipts for water are unlikely to cover the expenses of the supply during the coming year, the deficit should be met solely by increasing the valuation charge.
—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 8.

RIOT AND CIVIL COMMOTION TARIFF.

T. C. No. 7 of 1930.

TARIFF CIRCULAR.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *19th February* 1930.

THE REPRESENTATIVES OF FIRE INSURANCE OFFICES,
BOMBAY.

GENTLEMEN,

SUBJECT:—*Riot and Civil Commotion Tariff.*

We are directed to notify members that until further notice all rates under this Tariff are doubled for new business.

Ordinary Tariff rates should be applied in the case of renewal business and in the case of risks fully covered under this Tariff, any additional insurances required may be effected at the same rate as that paid for the existing insurances.

A Tariff slip giving effect to the above will be issued in due course.—We are, etc.,

A. F. FERGUSON & CO.,
Secretaries.

No. 659/78 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *29th March* 1930.

THE SECRETARIES,
THE BOMBAY FIRE INSURANCE ASSOCIATION, BOMBAY.

DEAR SIRS,

I am directed by the Committee of the Association to inform you that their attention has been drawn to a Tariff Circular No. 7 of 1930 issued by your Association on the 19th February 1930, intimating that "until further notice all rates under the Riot and Civil Commotion Tariff are doubled for new business."

My Committee are of the opinion that, as there is a definite provision in the Tariff Circular, at present in force, under which it is competent to your Association to immediately increase the rates thereunder when labour disturbances are imminent or in progress, they do not see the necessity for your Association to have notified an enhancement in the rates which is double of those prevailing now. As fresh insurance for this type of risk can only be effected at twice the present rates, according to the recent circular, mills will have to go to the expense of keeping themselves covered *continuously* even when there may be no risk of riot for years, in order to avoid having to pay the higher rates if the current insurance was allowed to lapse. My Committee wish to point out that this is an anomaly and will have the effect of placing an unnecessary burden on mills and factories at a time when they can ill-bear such an imposition.

I am also desired by my Committee to refer you, in this connection, to the negotiations which took place with your Association in 1925 on the subject of a general reduction in insurance rates which resulted in the appointment of a Sub-Committee of this Association to confer with a special Sub-Committee of your Association. In the report made by our Sub-Committee, it is stated that at the last joint meeting between the two Sub-Committees, it was agreed that in future any alterations in Tariff rates would be settled by joint meetings of the two Associations. In view of this arrangement my Committee feel that in increasing the rates without prior consultation with this Association, your Association has followed a course of action which is regrettable and one which is not conducive to the maintenance of the arrangement arrived at in 1925.—Yours, etc.,

A. C. M. CURSETJEE,
Asst. Secretary.

No. 893 E.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *9th April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In reply to your letter No. 659/78 dated 29th ultimo in which you criticise the increase in Riot and Civil Commotion rates, we are directed to inform you that the original normal rates were made in normal times; these rates were fixed at a particularly low figure in order to induce insurers to take out cover for Riot and Civil Commotion at the same time as they took their Fire cover.

Most mills followed this procedure with the result that they have their Riot and Civil Commotion insurance at a very low figure. Those mills who prefer to carry their risk for Riot and Civil Commotion until trouble arises or there is a likelihood of trouble must needs pay more as it must be obvious to anyone that the Insurance Offices cannot be expected to charge the same low rates when the selection of risk is against them.

We should like to make it perfectly clear that the new rates do not affect those mills who have already insured against Riot and Civil Commotion, that is to say that these mills can renew their Riot and Civil Commotion cover at the old rates and also should they desire to have extra cover on Stock, the fact that they have already been covered on Stock will entitle them to insure the extra Stock at the old rates.

The question as to whether our Association is entitled to raise their rates is, our Committee consider, one for them to decide but the fact that there has been an extensive demand recently for this class of cover goes to show that a section of the public at any rate considers that the present time is not a normal one.

We are also directed to inform you that the Riot and Civil Commotion Tariff is quite separate from this Association's other Tariffs and applies to all risks. The present increase therefore affects every risk in the Bombay area.

The arrangement arrived at in 1925 referred to the Bombay Cotton Mills and/or Cotton Mills Godowns Tariffs only and our Committee would have appreciated it if you had ascertained this before making the criticism contained in the last sentence of your letter under reply.—Yours, etc.,

A. F. FERGUSON & Co.,
Secretaries.

No. 902/78 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 30*th April* 1930.

THE SECRETARIES,
THE BOMBAY FIRE INSURANCE ASSOCIATION, BOMBAY.

DEAR SIRS,

With reference to your letter No. 893-E dated the 9th April 1930 regarding the recent increase in rates of premia for insurance against Riot and Civil Commotion notified by your Association in a circular issued to all its members, I am directed by the Committee of the Association to point out that their objection to the increase arises from the fact that it was imposed at a time when there was no particular ground for apprehending trouble. My Committee also think that the new rates should not have been imposed without an opportunity having been given to mills to insure at the old rates. In any event, my Committee will be glad to receive an assurance from you that the old rates will be restored at the earliest possible opportunity.

Finally, I am asked to suggest that yourAssociation should reconsider its attitude in respect of the advisability of consulting my Association before taking final decisions in respect of tariff for any types of insurance affecting the cotton mills in Bombay generally.—Yours, etc.,

T. MALONEY,
Secretary.

No. 893-E.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 20*th May* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We refer to your letter No. 902/78 dated 30th ultimo and are directed to inform you that our Committee do not agree that the increase was imposed at a time when there was no particular ground for apprehending trouble.

As you are doubtless aware a further heavy increase was imposed on 6th instant. This is now being withdrawn, as, in the opinion of our Committee, the need for it has passed, for the present.

It may be necessary to make further increases in the future and our Committee must obviously be left free to use their discretion with promptitude in a matter which is purely one of underwriting particular hazards according to the circumstances prevailing at the time.

It cannot be contended that the situation was in any way normal when the original increase was made any more than it is normal to-day and therefore that increase remains.

In a matter of this kind, it is necessary to take a broad view since all risks in the territory of this Association are affected and not cotton mills alone.

In fact, it would appear to our Committee that your Association need not be greatly concerned with such increases as they only apply to those risks which were not previously covered.

The introduction of the low normal rates was a concession specially granted to encourage the taking of permanent cover and members of your Association have taken full advantage thereof.

Our Committee regret they cannot undertake any obligation to consult your Association in this matter and wish to emphasize that only those who demand cover when disturbances are imminent, are affected, which is considered equitable.—Yours, etc.,

A. F. FERGUSON & Co.,
Secretaries.

APPENDIX 9.

REDUCTION OF FIRE INSURANCE RATES FOR NON-FIREPROOF MILLS.

No. 2265—AA.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *18th February* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In pursuance of the arrangement made with your Committee in 1925, we are directed to enclose a copy of a circular which is being issued to all our members.

It is assumed that your Committee will have no objections to put forward against the reductions which have been suggested to the Fire Offices' Committee (Foreign) and which our Committee estimate will effect a saving to your members of approximately Rs. 1,25,000 per annum on non-fireproof blocks and Rs. 1,00,000 per annum on piecegoods godowns.

If, however, your Committee consider that a consultation is called for under the 1925 arrangement our Committee would be glad to arrange for a meeting of Sub-Committees to explain any points on which your Committee may be in doubt, pending receipt of a reply from the Fire Offices' Committee (Foreign).

Reverting to your letter dated 15th March last, we are directed to point out that the statistics submitted by you, embracing as you say several representative non-fireproof mills only, do not necessarily convey a true impression of the situation. That this is so, in fact, is borne out by the full information before our Committee.

It is also observed that your average percentages are arrived at by taking an average of the annual percentages which is, we submit, fundamentally wrong.

The figures collected by this Association are private and confidential to the Secretaries, with the exception of the percentages of the collated results which are available only to the Committee, and we may state that they do not bear out the very low loss ratio shown by you for non-fireproof risks.

Figures have been collected on all classes of cotton mill risks and the ultimate percentages placed before the Committee have had their very careful study, as a result of which the Committee are in a position to suggest the reductions shown for piece goods godowns in addition to those suggested for non-fireproof blocks on which the experience, although much less favourable than your figures make out, appears to merit a reduction because of the good experience on weaving sheds as indicated in our accompanying circular.

In order that the suggested reductions may be clear to you we enclose one copy of each of the Tariff Sheets affected showing in red the reduced figures which have been forwarded to London for consideration, alongside the present figures.

In conclusion, we are to inform you that of the premium paid by your members approximately 60 per cent. is paid on non-fireproof blocks and it is on this class that the benefit of the reduction will fall.

Our Committee trust that it will be appreciated that they have put forward suggestions beyond the limits of your request in their endeavour to reduce the cost of Cotton Mill Insurance to a basis in accordance with their statistical experience.—Yours, etc.,

A. F. Ferguson & Co.,
Secretaries.

The Bombay Fire Insurance Association.

G. No. 28 of 1930. Bombay, 18*th February* 1930.

Circular.

To

The Representatives of Fire Insurance Offices,
Bombay.

Gentlemen,

Cotton Mill Rates:

We are directed to notify members that the following suggested reduction under the Bombay Cotton Mills and Godowns Tariffs have been forwarded for the consideration of the Fire Offices' Gommittee (Foreign).

The Committee feel that the proposed reductions are justified since the experience on Weaving Sheds, which form the major portion of the non-fire proof risks has been good and the proposals in regard to godowns rateable under this Tariff will remove the anomalies which at present exist between them and those rateable under the Bombay General Tariff. The experience on Cotton Mill Godowns has also been good.

SECTION I.

Buildings and/or compartments used for the following processes:—

	Fire-proof.		Non-Fire-proof.
	Buildings.	Contents.	Buildings & Contents.
	Not less per cent. per annum than		
	Annas.	Annas.	Annas.
(1) Dyeing (with a warranty that no drying by artificial heat will be carried on) Doubling, Reeling, Bundling, Baling, Winding, Warping, Sizing, Weaving, Finishing, Hosiery-making, and/or any other Process or Processes subsequent to Spinning or connected with Weaving, excepting Flannelette Finishing and/or Heald Dressing, Varnishing, Drying of Yarn and Cotton or Singeing	2	3 2½	4 3
(2) Throstle and/or Ring Spinning and processes subsequent to Carding but previous to Spinning	2	3	6 5
(3) Carding	3	4	8 6
(4) Mule Spinning	4	5	10 8
(5) Carding and/or Throstle and/or Ring Spinning in the same building or in two or more buildings communicating otherwise than by approved double fire-proof doors	..	..	10 8
(6) Carding and Mule Spinning in the same building or in two or more buildings communicating otherwise than by approved double fire-proof doors	..	..	12 10

Note 1.—The use of not more than two pairs of Mule Frames for spinning Weft Yarn does not render a mill liable to be rated under items (4) and (6).

Note 2.—Yarn conditioning cellars are rateable under item (1) above and are subject to the additional rates provided hereafter.

Note 3.—The rates set out for Non-fireproof Buildings and their Contents are applicable to Shed Structures only. For non-fireproof mills of more than one storey the additional rates provided below are to be imposed.

Note 4.—Figures in lead type indicate the alterations made in rates.

ADDITIONAL RATES.

	Buildings and Contents.	
	Fire-proof	Non-Fire-proof.
	Not less per cent. per annum than.	
	Annas.	Annas.
1. Height.—If any part of the mill be of greater height than ground-floor, for each additional non-fire-proof storey	..	1½
N.B.—(1)—A mezzanine floor or loft must be treated as an additional storey when calculating this extra.		
(2)—Every storey, whether extending over the whole or only over part of the area on which the building stands, the ceiling of which is more than three feet above the lowest point of the land level, or ground line of the site on which the building stands, is to be computed in the number of storeys.		
2. Night Work.—If any process of manufacture be carried on between the hours of midnight and 5-30 a.m. (S. T.)	3	6

GODOWNS AND/OR SHEDS WITHIN 100 FEET OF ANY BUILDING IN WHICH SPINNING OF COTTON OR ANY PROCESS PREVIOUS THERE TO IS CARRIED ON AND COTTON IN THE OPEN WITHIN 100 FEET OF ANY SUCH BUILDING.

NOTE.—*Mixing by hand is a process previous to spinning.*

Not less than Annas per cent. per annum.

	Fire-proof	Non-Fire-proof.
(*a*) Warranted that no Goods other than Cloth, and/or Yarn and/or Finished Goods in pressed bales or cases deposited	1¼ 1¾	4⅛ 3½
(*b*) Warranted no Cotton except Indian and/or Egyptian Cotton and/or clean waste in iron-bound bales fully pressed by steam-power, or other hazardous goods deposited; also that no Dyeing and/or Bleaching substances including Dyes, Metals, Oxides, Acids and Salts be deposited	3	6
(*c*) Warranted that no Cotton except in bales pressed in a baling press, or American and/or Uganda Cotton except in steam/pressed iron-bound bales; or other hazardous goods deposited; also that no Dyeing and/or Bleaching substances including Dyes, Metals, Oxides, Acids and Salts be deposited	4½	7½
(*d*) Warranted that no hazardous goods except Cotton and that no oily and/or greasy waste be stored; also that no Dyeing and/or Bleaching substances including Dyes, Metals, Oxides, Acids and Salts be deposited	6	9
(*e*) Without any of the above Warranties	9	12
Cotton in the open with Warranty (*b*) above	....	9
Do. do. do. (*c*) ,, ...	....	12
Do. do. do. (*d*) ,, ...	....	15
Do. do. without any Warranty	....	24
(*f*) Non-hazardous goods in the open	....	6 4
With warranty that no cotton or other hazardous goods be stored within 50 *feet.*		
(*g*) Hazardous goods in the open	....	9
With warranty that no cotton be stored within 50 *feet.*		
(*h*) Godowns for storage of Dyeing and Bleaching substances, including Dyes, Metals, Oxides, Acids and Salts.		
1. Warranted that no Cotton stored	6 5	9 7
2. Allowing storage of cotton	7½	10½

Sheds wholly or partly open 25% *extra*

N.B.—(1) American and/or Uganda Cotton in steam-pressed iron-bound bales must be insured with Warranty (*c*) but when it is re-pressed in India to a density equal to that of Indian Cotton in iron-bound bales fully pressed by steam-power, it may be insured with Warranty (*b*) altered as follows:—

"Warranted no Cotton except American and/or Uganda Cotton re-pressed in India, to a density equal to that of Indian Cotton in iron-bound bales fully pressed by steam and/or Indian and/or Egyptian Cotton all being in iron-bound bales fully pressed by steam-power or other hazardous goods deposited."

N.B.—(2) Drying of Cotton and/or yarn without artificial heat may be allowed under items (*d*) and (*e*).

SECTION II.

COTTON AND/OR GODOWNS AND SHEDS IN COTTON MILL COMPOUNDS SITUATE BEYOND 100 FEET OF ANY BUILDING IN WHICH SPINNING OF COTTON OR ANY PROCESS PREVIOUS THERETO IS CARRIED ON, AND OTHER GODOWNS AND/OR SHEDS OWNED OR RENTED BY COTTON MILLS SITUATE WITHIN 300 FEET OF ANY MILL COMPOUND BOUNDARY AND NOT RATABLE UNDER SECTION I.

NOTE.—*Mixing by hand is a process previous to spinning.*

	Not less than Annas per cent. per annum.	
	Fire-proof.	Non-Fire-proof.
(*a*) Warranted that no Goods other than Cloth, and/or Yarn, and/or Finished Goods in pressed bales or cases deposited	2¼ 1¾	3¾ 2½
(*b*) Warranted no Cotton except Indian and/or Egyptian Cotton and/or clean waste in iron-bound bales fully pressed by steam power, or other hazardous goods deposited; also that no Dyeing and/or Bleaching substances including Dyes, Metals, Oxides, Acids and Salts be deposited	3	4½
(*c*) Warranted that no Cotton except in bales pressed in a baling press, or American and/or Uganda Cotton except in steam-pressed bound bales; or other hazardous goods deposited; also that no Dyeing and/or Bleaching substances including Dyes, Metals, Oxides, Acids and Salts be deposited	4½	6
(*d*) Warranted that no hazardous goods, except Cotton and that no oily and/or greasy waste be stored; also that no Dyeing and/or Bleaching substances including Dyes, Metals, Oxides, Acids and Salts be deposited	6	9
(*e*) Without any of the above Warranties	9	12
Cotton in the open with Warranty (*b*) above ..	....	7½
Do. do. do. (*c*) ,, ...	....	10½
Do. do. do. (*d*) ,, ...	....	13½
Do. do. without any Warranty	....	22½
(*f*) Piecegoods or Yarn in bales in the open (with Warranty that no Cotton or other hazardous goods will be stored within 50 feet of the goods insured)	....	5¼ 3
(*g*) Non-hazardous goods in the open	....	6 4
With warranty that no cotton or other hazardous goods be stored within 50 feet.		
(*h*) Hazardous goods in the open	....	9
With warranty that no cotton be stored within 50 feet.		
(*i*) Godowns for storage of Dyeing and Bleaching substances, including Dyes, Metals, Oxides, Acids and Salts.		
1. Warranted that no Cotton stored	6 4	9 6
2. Allowing storage of Cotton	7½	10½

Godown opposite Prince of Wales Press, Colaba, in the sole occupation of the Colaba Land and Mill Co., Ltd.—This godown should be rated under this section plus 25 per cent.

Sheds wholly or partly open 25 per cent. extra.

N.B.—(1) American and/or Uganda Cotton in steam-pressed iron-bound bales must be insured with Warranty (*c*) but when it is re-pressed in India to a density equal to that of Indian Cotton in iron-bound bales fully pressed by steam-power, it may be insured with Warranty (*b*) altered as follows:—

"Warranted no Cotton except American and/or Uganda Cotton re-pressed in India, to a density equal to that of Indian Cotton in iron-bound bales fully pressed by steam and/or Indian and/or Egyptian Cotton all being in iron-bound bales fully pressed by steam-power or other hazardous goods deposited."

N.B.—(2) Drying of cotton and/or yarn without artificial heat may be allowed under items (*d*) and (*e*).

No. 798/82 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd April* 1930.

THE SECRETARIES,
THE BOMBAY FIRE INSURANCE ASSOCIATION, BOMBAY.

DEAR SIRS,

With reference to your letter No. 2265 AA dated 18th February 1930, intimating certain reductions in premia payable by our members in respect of non-fireproof blocks and piecegoods godowns, I am directed by my Committee to convey their acceptance of the proposed reductions, and to say they are grateful to your Committee for having made them.

My Committee also desire me to thank you for the offer of a joint consultation with your Committee under the terms of the 1925 arrangement, and to say that, under the circumstances, they do not think it necessary.

In your letter under reply you refer to certain fuller statistical information before your Committee, which enabled them to suggest these reductions in question, but which is not available to outsiders. My Committee desire me, in this connection, to say that they would much appreciate the courtesy of your Committee furnishing them with the percentages of the collated results of the figures collected by you.—Yours, etc.,

T. MALONEY,
Secretary.

No. 2265/AA.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, *23rd April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are directed to acknowledge, with thanks, receipt of your letter No. 798/82 dated 22nd instant, the contents of which have been noted by our Committee.

With reference to the request contained in the last paragraph thereof, our Committee regret they are unable to accede thereto.

It is a principle of very old standing that underwriting statistics are never disclosed even to our own members. These statistics are in fact confidential to the Secretaries and the collated results are only exhibited to the Committee when they are actually under discussion.—Yours, etc.,

A. F. FERGUSON & CO.,
Secretaries.

APPENDIX 10.

CLASSIFICATION OF CROP FORECASTS.

No. S. 36-A-33 of 1930.

POONA, *29th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Area under the "Kumpta-Dharwar" variety of cotton.*

In forwarding herewith an extract from letter No. 736 dated the 30th December last from the Managing Director, the Hubli Co-operative Cotton Sale Society, Ltd., Hubli, I have the honour to request that you will be so good as to favour me with your views in respect of the area under the "Kumpta-Dharwar" variety of Cotton in the Bombay Presidency.

2. In this connection I may state that the classification according to the Trade Descriptions of Cotton that is at present published in the Cotton Forecast Reports of the Bombay Presidency closely follows the classification of the Bombay Chamber of Commerce printed in their periodical Trade Returns. According to this classification the "Kumpta and Dharwar" variety of cotton is composed of the grade of cotton grown in Satara, Belgaum, part of Bijapur, and Dharwar districts, as well as that in the Satara Jahagirs and part of the Southern Maratha Country States. The Bijapur district is split up into two parts. The three talukas of the district (1) Indi, (2) Sindgi and (3) Bagewadi are shown under the "Westerns" variety, while the remaining five talukas are included under the "Kumpta-Dharwar" variety.

3. These classifications or groupings are apparently made on a territorial basis inasmuch as the various descriptions or the varieties of cotton bear territorial designations such as "Broach," "Khandesh," "Sindhi," etc. But, since it often happens that the production of a grade of cotton, known to the trade by one of these territorial designations, is not wholly restricted to the true limits of the district from which it takes its name, various stations *outside* these limits have been, for trade purposes, included in the groups to which such stations do not strictly belong. Thus, for instance, all the cotton exported from the M. S. M. Railway is designated as "Kumpta-Dharwar," though part of the line runs through Poona and Satara districts, the produce from which can hardly be fairly called by that name.

4. The Managing Director, the Hubli Co-operative Cotton Sale Society, Ltd., Hubli, now proposes that the part of the Bijapur district (viz., the five talukas—(1) Bijapur, (2) Badami, (3) Muddebihal, (4) Bagalkot and (5) Hungund) that is at present included in the "Kumpta-Dharwar" area should not hereafter be shown under that area, but that the figures of area and outturn of cotton for the three Protected Areas under the Cotton Transport Act, viz. (1) Bagalkot Area, (2) Bijapur Area and (3) Kumpta-Dharwar Area, according to the rules of the Cotton Transport Act (copy enclosed herewith for ready reference) should be shown *separately* in Statement B showing the classified details in the Bombay Cotton Forecast Reports. (A copy of the third Cotton Forecast* of the Bombay Presidency for 1929-30, issued in December last, is enclosed herewith for reference.)

5. I shall be glad to have your views in the matter.—I have, etc.,

(Sd.) Illegible,
Ag. Director of Agriculture.

* Not printed.

Copy of extract paras 1, 2 *and* 4 *from the letter No.* 736 *dated* 30*th December* 1929 *from the Hubli Co-operative Cotton Sale Society, Ltd., to the Director of Agriculture, Bombay Presidency, Poona, regarding Forecast Report of Cotton Crop in the Kumpta-Dharwar area.*

1. On page 3 of the " Third Memo on the Cotton Crop, Bombay Presidency, for the Season 1929-30 " dated 7th instant, the figures 13,95,819 acres and 265,758 bales under the heading ' Kumpta and Dharwar area ' include also 3,90,578 acres and 53,704 bales for Bijapur District (part). But, under the rules of the Cotton Transport Act, there are three protected areas, distinctly earmarked, in the Southern Division, viz., Kumpta-Dharwar, Bagalkot and Bijapur areas. Cotton either from Bagalkot or from Bijapur area is strictly prohibited from being imported into Kumpta-Dharwar area. But, the inclusion of figures for Bijapur (part) in the Kumpta-Dharwar area under the present system of preparing forecast on the cotton crop is misleading the cotton merchants and growers by falsely creating in them the impression of unduly large outturn of the crop and has the tedency of unduly lowering the prices for the cotton in this area, ultimately causing losses to both merchants and growers of genuine Kumpta.

2. In order to remove misunderstanding about the area and outturn and also to ensure correct figures for Kumpta-Dharwar area, I suggest that figures for Bijapur (part) should not be included in the figures for Kumpta-Dharwar area proper and figures for all the three protected areas should be shown separately in the forecast report. If my suggestion is given effect to, the figures for Kumpta-Dharwar area would be 10,05,541 acres and 2,12,054 bales after deducting the figures for Bijapur (part). This arrangement will place the merchants in a proper position to forecast the prices of Kumpta-Dharwar cotton, and there will be no trouble.

3. * * * *

4. I, therefore, wish that the necessary changes should be made in preparing the next forecast report. I shall be glad to know your views in the matter.

Copy of Notification No. 535. *A dated* 18*th August* 1923, *R. D., showing Protected Areas under the rules of the Cotton Transport Act.*

REVENUE DEPARTMENT,
BOMBAY CASTLE, 18*th August* 1923.

No. 535-A.—Whereas it is necessary for the purpose of maintaining the quality and reputation of the cotton grown in the areas in the Bombay Presidency mentioned in Schedule I hereto appended.

Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 3 of the Cotton Transport Act, 1923 (III of 1923), the Government of Bombay is hereby pleased to prohibit the import of cotton into the said areas save under and in accordance with the conditions of a license prescribed in this behalf.

(2) The Government of Bombay is further pleased to prohibit, under sub-section (2) of Section 3 of the said Act, the delivery to, and the taking of delivery by, any person, at any of the railway stations specified in the Schedule II hereto appended of any cotton when such cotton has been consigned from a railway station not situated in the said areas unless such person holds the prescribed license for the import of cotton into the said areas.

SCHEDULE I—PROTECTED AREAS.

I. *The South Surat Area* consisting of that portion of the Surat District lying between the Par river on the south and on the north the Mindhola river up to the point where the Mindhola river is met by the Bardoli-Walod road and thence along that road up to the boundary of the village of Pavaran and thence along the western boundary of the Walod

Mahal up to the Purna river and thereafter the Purna river up to the eastern boundary of the Walod Mahal and bounded on the west by the sea and on the east by the eastern boundary of the Surat District.

II. *The Surat Area* consisting of that portion of the Surat District bounded on the west by the sea and on the east by the eastern boundary of the Walod Mahal and on the north by the Tapti river and on the south by the Mindhola river up to the point where the Mindhola river is met by the Bardoli-Walod road and thence along that road up to the boundary of the village of Pavaran and thence along the western boundary of the Walod Mahal up to the Purna river and thereafter the Purna river up to the eastern boundary of the Walod Mahal.

III. *The Olpad-Ankleshwar Area* consisting of those portions of the Surat and Broach Districts which lie between the Nerbudda and Tapti rivers.

IV. *Bagalkot Area* consisting of that portion of the Bijapur District lying south of the River Krishna.

V. *Bijapur Area* consisting of that portion of the Bijapur District which lies north of the Krishna and south of the River Bhima.

VI. *The Kumpta-Dharwar Area* consisting of that portion of the Bombay Presidency within the following boundaries—

On the north the northern boundaries of the Ratnagiri and the Satara Districts and the southern boundary of the Sholapur District,

On the south the southern boundary of the Presidency,

On the west the sea and the Portuguese territory,

On the east the western boundary of the Sholapur and Bijapur Districts and the northern and eastern boundaries of the Dharwar District,

and more particularly shall consist of the Ratnagiri, Satara, Belgaum, Dharwar and North Kanara Districts of the Bombay Presidency.

SCHEDULE II—RAILWAY STATIONS INCLUDED IN THE PROTECTED AREAS.

I. *The South Surat Area.*—Maroli, Navsari, Vedcha, Amalsad, Billimora, Dungri, Bulsar, Gandevi, Kalvach, Chikhli Road, Rankuwa, Dholikuwa and Anawal.

II. *The Surat Area.*—Sachin, Udhna and Surat on the B. B. and C. I. Railway and Nio, Chalthan, Gangadhra, Bardoli, Timberva and Madhi on the Tapti Valley Railway.

III. *The Olpad-Ankleshwar Area.*—Panoli, Ankleshwar, Kosamba, Kim, Sayan and Utran.

IV. *Bagalkot Area.*—All stations on the Hotgi-Gadag section of the M. and S. M. Railway from Sitamani to Badami inclusive.

V. *Bijapur Area.*—All stations on the Hotgi-Gadag section of the M. and S. M. Railway from Almati to Lachyan inclusive.

VI. *The Kumpta-Dharwar Area.*—All stations on the M. and S. M. Railway between Wathar on the north and Chalgeri on the south on the Poona-Bangalore Line.

All stations from Castle Rock on the Marmagoa line on the west to Harlapur on the Gadag-Hospet branch on the east.

All stations from Gadag to Alur inclusive on the Gadag-Hotgi branch.

All stations from Miraj to Kolhapur on the Kolhapur branch, and the Sangli station on the Sangli branch.

By order of the Government of Bombay (Transferred Departments),

C. W. A. TURNER,
Acting Secretary to Government.

No. 599/75 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th March* 1930.

THE DIRECTOR OF AGRICULTURE,
BOMBAY PRESIDENCY, POONA.

SIR,

SUBJECT:—*Area under the "Kumpta-Dharwar" variety of cotton.*

I am directed by the Committee of the Association to inform you that they have considered the representation forwarded to you by the Managing Director, Hubli Co-operative Cotton Sale Society, containing his proposal to alter the classification of cotton as, at presenet shown in the returns published in the quarterly memorandum on the cotton crop of the Presidency, issued by your Department.

My Committee agree with Rao Saheb C. S. Shirahatty that the practice of including the figures of the acreage under cotton and the outturn of the cotton crop for a part of Bijapur (five talukas) in those for the Kumpta-Dharwar area is apt to mislead merchants and growers alike into a belief that the crop is unusually large, thus causing a probable shrinkage in the prices which might otherwise be realized. It is my Committee's opinion that the suggestion not to include the figures for part of the Bijapur area in the returns for the Kumpta-Dharwar area is wholesome and meets with their entire approval as one which is designed to give a correct estimate of the cotton crop to all concerned.

It is their conviction that if the objects for which the Cotton Transport Act was passed are to be effectively secured, it is essential that the figures of area and outturn of cotton for the three Protected Areas under the Act, viz., (1) Bagalkot Area, (2) Bijapur Area and (3) Kumpta-Dharwar Area, according to the rules under the said Act, should be shown separately in Statement B showing the classified details in the Bombay Cotton Forecast Reports. —I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 11.

PROPOSED DUTY ON COTTON EXPORTED FROM BOMBAY.

No. 3689/207 OF 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd December* 1930.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
REVENUE DEPARTMENT, BOMBAY.

SIR,

I am directed to address you on the proposal recently made by the Municipal Commissioner to the Standing Committee of the Corporation and approved by the latter, to levy for revenue purposes a cess of 4 annas on each bale of cotton exported from Bombay.

2. The protests which the proposal has evoked from the Indian Central Cotton Committee and the East India Cotton Association, representating as they do important interests in the cotton trade, indicate, in the opinion of my Committee, the strong feeling against any further increase in the duty on cotton coming into Bombay either for consumption or for export.

3. My Committee feel that this further cess on cotton should not be permitted for the following reasons:—

(*a*) The imposition of export duties on cotton have been condemned by the Indian Fiscal Commission, the Cotton Textile Tariff Board, and by a majority of the members of the Indian Taxation Enquiry Committee;

(*b*) An export duty on cotton would assist the diversion of the cotton trade, already apparent, from the Port of Bombay to other ports whose competition is beginning to be felt, and which will result in a serious contraction in the revenue derived from Port dues and charges;

(*c*) The reduction in the imports of cotton into Bombay will also serve to narrow down the field of selection for the purchase of cotton by Bombay mills, and thus render the task of buying from a variety of lots now being offered difficult;

(*d*) The incidence of the proposed cess might, in times of depression like the present, fall on the producer of cotton rather than on the exporter or the buyer of cotton abroad, as anticipated in some quarters. This would considerably enhance the burden on the cultivator who has been already hard hit by the heavy fall in the level of commodity prices;

(*e*) The effect of a duty such as is now proposed on the raw material of a basic industry might, at other times, also raise the price of cotton to the mills and thus increase the cost of production and the cost to the consumer in this country.

For these reasons, and those advanced by other representative bodies, connected with the cotton trade in Bombay, my Committee trust that the Government of Bombay will reject the proposal put forward by the Municipal Commissioner.—I have, etc.,

T. MALONEY,
Secretary.

Copy forwarded with compliments to the Municipal Commissioner for the City of Bombay.

T. MALONEY,
Secretary.

APPENDIX 12.

SPECIAL APPEAL COMMITTEE FOR EAST AFRICAN COTTON.

No. 4103/A/517.

THE EAST INDIA COTTON ASSOCIATION, LIMITED,
BOMBAY, *22nd January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to correspondence ending with your letter No. 2303/157A, dated 19th November last, I am directed to forward herewith a copy of report of a joint meeting of the Sub-Committee of my Board with representatives of the Committee of your Association on the question of setting up machinery for constituting special panels for surveys and appeals on African cotton and to say that the Board of Directors of my Association have considered the same and acquiesced in the opinion expressed by the Sub-Committee that a special panel of the Appeal Committee on African cotton should be constituted.

With a view to implementing this recommendation which has been accepted by my Board, the draft of a new By-law will be prepared and submitted, in the first instance, to them for their consideration, and in the event of their approving of the same, will then be submitted to the Representative Committee of my Association for their ratification and subsequently to the local Government for their sanction.—Yours, etc.,

D. MEHTA,
Secretary.

THE EAST INDIA COTTON ASSOCIATION, LIMITED.

Report of a joint meeting of representatives of the East India Cotton Association Limited, with representatives of the Committee of the Millowners' Association, held at 3-30 p.m. on Friday, the 10th January 1930, in the Board Room, Taj Building, Hornby Road, to discuss the question of setting up machinery for constituting special panels for surveys and appeals on African cotton.

Present :—

Haridas Madhavdas, Esq. (in the Chair) C. P. Bramble, Esq., The Secretary.	Representing the East India Cotton Association, Limited.
The Hon'ble Sir Manmohandas Ramji, Kt., D. F. Batliwala, Esq.	Representing the Millowners' Association.

At the outset the Chairman explained to the representatives of the Millowners' Association that under By-law 35, disputes as to quality between buyer and seller have to be referred to arbitration of two disinterested persons, one to be chosen by each disputant and that having regard to the fact that the choice is left to buyers and sellers to select their own arbitrators, it is for the Millowners to nominate the most competent persons as their arbitrators from amongst representativesof members who are largely interested in African cotton, and, who, as such, have considerable experience of judging the same with a reasonable degree of accuracy.

The Hon'ble Sir Manmohandas Ramji suggested that only experts in African cotton should be called upon to judge the quality of this cotton and pointed out that under the present scheme of surveys, those persons, who were not fairly well conversant with this class of cotton, were eligible as surveyors to the detriment of Millowners and others who dealt largely in this cotton. The gravamen of his complaint was that most of the Millowners were not members of the East India Cotton Association and that, therefore, it was impracticable for them to nominate representatives of Millowners, who consume African cotton in large quantities and as such have got expert knowledge of this cotton, as their surveyors, with the result that the buyers could rarely appoint as surveyors the persons they would like to represent them.

The Chairman pointed out that, in his opinion, the proper solution for remedying the state of affairs, as described by the Hon'ble Sir Manmohandas Ramji, was that the Hon'ble gentleman should persuade the Millowners' Association to use its influence with its members and recommend to them the necessity for enrolling themselves as members of the East India Cotton Asociation, in order that their interests as buyers of African cotton may be properly safeguarded by the resultant advantage of their securing the right of appointing their own surveyors, who may be imbued with the spirit of buyers.

The Hon'ble Sir Manmohandas Ramji whilst conceding that the recommendation made by the Chairman was one, which if accepted by the Millowners' Association would, to a certain extent, protect the interests of both buyers and sellers of African cotton, complained that the present constitution of the Appeal Committee was one which was open to grave objection, inasmuch as, hardly six to seven members of each panel of the Appeal Committee could be called experts on African cotton, and stressed the point that in the nature of things, it would not always be possible for all such experts to be present when decisions on appeal on African cotton are taken by the Appeal Committee, with the result, that decisions would be arrived at by a majority of members of the Appeal Committee who have no working experience of African cotton. He, therefore,advocated the necessity for setting up a special panel of the Appeal Committee on African cotton upon which only persons, who by reason of their long and practical experience in handling this line of cotton should have representation, irrespective of their knowledge of Indian cotton.

The Chairman then thanked the representatives of the Millowners' Association for having attended the meeting and expressed their views and opinions which, he assured them, would receive very careful consideration of the Board of Directors of the East India Cotton Association.

The representatives of the Millowners' Association then withdrew from the meeting.

The Sub-Committee, after they had considered the pros and cons of the proposals, as brought forward at the informal meeting with the Millowners' representatives, agreed that it be reported to the Board that in their opinion a special panel of the Appeal Committee on African cotton should be constituted.

D. MEHTA,
Secretary,
The East India Cotton Association Limited.

16th January, 1930.

APPENDIX 13.

STANDARDS OF EAST AFRICAN COTTON.

No. 614.

THE EAST INDIA COTTON ASSOCIATION, LIMITED.
BOMBAY, *17th September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am directed to enclose herewith copy of a letter dated 4th September 1930 addressed to my Association by Messrs. Toyo Menka Kaisha, Limited, on the subject of *basis* of holding surveys on African cotton and to request you to be good enough to communicate to me the views of your Association and also any proposals or suggestions which, in the opinion of your Association, are necessary and essential for arriving at a satisfactory *basis* of holding surveys on this class of cotton for the consideration of the Board of Directors of my Association.

I am to request the favour of a reply on, or, before 10th October 1930.—Yours, etc.,

D. MEHTA,
Secretary.

Copy of letter dated 4th September 1930 *from Messrs. Toyo Menka Kaisha, Limited, to the Secretary, the East India Cotton Association, Limited.*

Re. *African Cotton Business.*

The time has now come to approach your Board for finding a way out of the present system of survey of African (Kampala and Jinja Descriptions) cotton and therefore we most respectfully request you to place this letter before the Board of Directors of your Association at its next or an early convenient meeting. For the information of your Board we beg to write that we buy thousands of bales of African cotton and import them here every year. We sell most of the cotton locally against Forward Contracts on *A R Quality* (there are two classifications of A R and B R in African quality but there is no grade of Fine or Fully Good), and we tender to our buyers accordingly and which is generally approved. A question having arisen over this quality it was decided to put the cotton to survey for quality. In one case, cotton thus tendered was surveyed one day on the basis of Rs. 10 difference and immediately the very day to our surprise the cotton of similar quality and bearing the same mark was awarded on the Spot Rate of Fully Good Broach, the difference of which has been so narrow as Rs. 5 and was given Rs. 5/8 off per candy for merely checking up the cotton. Appeals were however lodged against both the lots and they resulted in rejection but on two different basis, viz., Rs. 10 and Rs. 5 as mentioned above. To our regret, it seems that there is no reliable authority in the above surveys and we have never seen such a case before at all. Of course we do not dispute as to the result or do not challenge the authority but what we desire most respectfully at the hands of the Board is that there should be uniform reasonable basis throughout for the purpose of arbitration and consequent rejection.

The business of African cotton is generally done here on A R Quality and the cotton is tendered accordingly (this A R Mark is a Government Mark for first quality). There are two qualities of African cotton as A R and B R and which we need not mention as your Board must be quite aware of these qualities but we think it will not be out of place if we write more clearly on those qualities. The former represents Season's Fair Average quality

in practice, while the latter represents stainy cotton with dirt mixed. Besides there is vast difference in prices between those two qualities ranging from Rs. 120 to 150 and there is no chance of mixing up the qualities or tendering one instead of the other. In Africa, the buyers cannot reject the cotton when the quality tendered against A R or B R contracts does bear the special marks, and this stamping of A R and/or B R according to quality is done by the sellers under strict instructions of Government.

As you know the number of bales of African cotton nowadays coming into Bombay amounts 1/120,000 bales and therefore increasing the importance of thismarket year after year. It is therefore desired and most respectfully requested that the Board do away with the present defective system of survey of African cotton on the mere basis of spot rates of Fully Good Broach, and there should not be the option of rejection of cotton to the buyers in all cases where contracted quality is tendered. Besides there is, we fear, every chance of dispute arising over the spot rate when invoicing back such cotton in case of rejection.

We further take this opportunity to state that in case your Board decides to draw up a scheme to find a way in dealing in African cotton, it should take into consideration the present local terms and conditions of cotton business prevailing in the Uganda market where there is no standard of quality at all, but that A R means the Season's Fair Average Quality in practice. Further, it will be necessary for your Board to approach the Cotton Ginners' Association of Uganda to find out some ways to meet its new arrangement if arrived at on this matter.

Thanking you for the trouble.

No. 2591/51 of 1930.

The Millowners' Association,
Bombay, 15*th October* 1930.

The Secretary,
The East India Cotton Association, Bombay.

Dear Sir,

I am directed to acknowledge receipt of your letter No. 614/A/75 dated the 17th September 1930 enclosing a letter dated the 4th September addressed to your Association by Messrs. Toyo Menka Kaisha, Limited, on the subject of the basis of holding surveys of African cotton, and requesting my Association to communicate to you their views on the question of a satisfactory basis for holding surveys on this class of cotton.

My Committee have perused with great interest the letter from Messrs. Toyo Menka Kaisha. They seem to think that there are only two classes of cotton in Africa, viz., AR and BR. They forget that in the classification of AR, there are 3 other sub-classifications, viz., Kampala, Jinja and Busoga, and according to the market quotation to-day, these cottons are quoted at Bombay at the following rates :—

Kampala	Rs. 384/391
Jinja	Rs. 368/373
Busoga	Rs. 370/371

It is thus not possible to classify all these 3 qualities in one heading of AR.

It must be remembered that the Board of your Association appointed a special Sub-Committee to consider the question of establishing standards, and they recon mended that there should be 3 classifications, viz. :—

1. AR Kampala including Mesaka .. Fine, Fully Good and Good Boxes.
2. AR Jinja .. .. Fine, Fully Good and Good and Fully Good Fair.
3. AR Busoga .. .. Fine, Fully Good and Good,

with a clause for rejection as mentioned in that Sub-Committee's report.

My Committee are of opinion that these standards must be established without further delay, as there is nothing to prevent, if there is only one classification of AR cotton, a man tendering Busoga cotton against a contract for Kampala, or tendering good Kampala, which according to your Sub-Committee's remark has to be treated for rejection, as fine Kampala. My Committee therefore strongly press on you the necessity of bringing into force your Sub-Committee's recommendation at an early date.

My Committee are further of opinion that the time has arrived when proper surveyors should be appointed for surveying African cotton according to the boxes above-named, and that there are very few surveyors who have got the requisite knowledge of African cotton to properly classify them. They therefore suggest that a special Panel of surveyors should be appointed for surveying African cotton, which should consist of about 6 importers and 6 millowners who use this cotton and who have got knowledge of the same. If a special Panel of this kind is appointed, then much of the difficulty the trade is experiencing at present can be got over. The survey should be " blind."

My Committee further wish to point out that if the standards as mentioned above, and as recommended by your Sub-Committee are not established, and a proper Panel of surveyors is not appointed by your Association in Bombay, then there will be no other course open for my Association but to recommend their members to buy only on Liverpool survey. It is in the interests of a responsible body like the East India Cotton Association to obviate the necessity of resorting to such a step.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 14.

TECHNOLOGICAL LABORATORY, MATUNGA.

No. 1468 OF 1929.

BOMBAY, *29th November* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Spinning tests at the Technological Laboratory.*

I have the honour to inform you that at its meeting held on the 6th November 1929, my Technological Research Sub-Committee further considered the question as to how the Committee's Technological Laboratory could be made of more practical utility to the cotton trade and the mill industry. In this connection I enclose extracts from the Sub-Committee's report which was adopted by the full Committee at its meeting held on the 11th November 1929 and I should be much obliged if you would favour me with the opinion of your Association on the decisions arrived at in the report.—I have, etc.,

J. H. RITCHIE,
Secretary,
Indian Central Cotton Committee,

Extracts from the report of the Technological Research Sub-Committee adopted by the Indian Central Cotton Committee at its meeting held on 11th November 1929.

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(4) * * * * * * *

Considerable discussion took place on the question of what tests should be carried out at the Laboratory which would be of interest and utility to the cotton trade and the mill industry. The Sub-Committee agreed that the primary function of the Laboratory was to carry out tests for Provincial Agricultural Departments and cotton breeders and that this work should always be given preference over trade tests.

The Sub-Committee, however, decided that every effort should be made to undertake a certain number of tests of general interest and utility to the cotton trade and it was agreed in accordance with Mr. Lakin's proposal, that a series of spinning tests should be carried out, as occasion permitted, on mixings of cottons of different staples and the results published for general information. It was decided that the Bombay Millowners' Association should be asked to state the mixings upon the spinning tests of which information would be of most value to the mill industry and to supply the necessary samples for the work.

* * * * * * *

It was also decided that efforts should be made to obtain from various mills the details and results of their spinning tests carried out annually on samples of the commercial crop in order to ascertain if such information could be collated and summarised in a form which would be valuable to the cotton trade in general and would supplement the tests on commercial samples to be undertaken at the Laboratory.

* * * * * * *

No. 58/41 of 1930.

The Millowners' Association,
Bombay, *9th January* 1930.

The Hon. Sir Munmohandas Ramji, Kt.,
H. H. Lakin, Esq.,

Dear Sirs,

I am directed by the Committee of the Association to request you to furnish them with your views regarding certain proposals, contained in a report made by the Technological Research Sub-Committee of the Indian Central Cotton Committee, as to how to make the Committee's Technological Laboratory of more practical utility to the cotton trade and the mill industry.

The Committee would like you to inform them as to the type of mixings of cottons of different staples on which spinning tests should be carried out, which would be of most value tothe mill industry and the results of which could be published for general information.

Another point on which the Committee would much appreciate your giving them information is the number of mills which carry out spinning tests annually on samples of the commercial crop, the results of which it is proposed the Technological Laboratory should collate and summarise, in a form in which it would be of greater value to the cotton trade in general.

The Committee feel they would not, in the absence of the necessary data on these points which they consider to have an important bearing on the subject, be justified in proceeding to deal with the matter referred to them by the Indian Central Cotton Committee. —Yours, etc.,

T. MALONEY,
Secretary.

No. H. H. L. P, 4/353.

BOMBAY, 15*th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In reply to your letter dated 9th instant, reference No. 38/41 of 1930, I have now carefully considered the question of Spinning Tests and have had an opportunity of discussing the matter with Dr. Turner and beg to make the following suggestions :—

My original idea of tests being made by the mixing of two staples of cotton together would, I feel, be better left over till we are in a position to judge of the utility of tests made of single varieties, as in my opinion tests to be of practical use to Spinners, must be made each year of cotton from the same districts and as near as possible under the same conditions—viz., the same Drafts at each machine from Card upward, with same turns per inch in Flyer Frames and Spinning Frames and the final tests on Ring Frames as this would then immediately show the improvement or deterioration of the staple.

Again the Laboratory would be in a position each year to arrange this routine to work off the tests, and Dr. Turner is of the opinion it could be arranged for the tests to be made available 2 weeks after the start, which would make the information exceedingly valuable to the Millowners.

I would suggest to commence, the routine be somewhat on the following lines :—

10s	Bengal (any station from the U. P.) ..	October/November.
	Khandeish (Chalisgaon)	November.
	Berars (Amraoti)	November/December.
20s Weft ..	C. P. (Wardha)	November/December.
	C. India (Ujjain)	December/January.
	Moglai (Parbani or Purna)	December/January.
	Broach (Myagaon)	February/March.
	Punjab American (mixed Staple) ..	December/January.
	Dhollera (Kadi)	March/April.
20s Warp ..	Westerns (Bijapur and Guntakal) ..	April/May.
	Northerns (Nandyal)	April/May.
	Miraj (Kudchi)	March/April.
	Kumpta (Hubli)	April/May.
	Moglai (Nanded and Latur)	December/January.
	Tinnevelly	May/June.
	Karanganis	May/June.
	Cutch (Anjar)	March/April.
24s to 30s ..	Moglai (Oomri and Dhanbad) ..	December/January.
	Surti (Surat and Jagardia Farm) ..	March/April.
	P/American 285 and 289 F	December/January.
	Tirupur (Cambodia)	May/June.

I am aware that it will be argued that some of the above cottons will spin higher counts (or lower) than above given, but we do not all adopt the same standard, owing to various circumstances, but to adopt one standard—whatever it may be—will assist us more so than being at the whim of some one who has the time and inclination to see how far such and such a staple will go by attempting to get a few counts finer.

I am of the opinion a full bale should be put through the Blow Room, and only a lap in further process, which quantity can be further reduced when representative samples have been got in subsequent process—such as say 24 Slubbing Bobbins.

One difficulty presents itself as to the time a test should be commenced, i.e., immediately on the arrival of the first lot of cotton. The first delivery is not always representative of the season's crop, but if a particular time is adopted each season, the average would be a fair one.

The question of supplying the Laboratory with cotton calls for attention, and some arrangement would have to be made, for as we all know, there is a variation from station to station.

At our mills we run tests as I have previously mentioned—same drafts and turns per inch right through and the results are exceedingly helpful. I am afraid I do not know what other mills do.

Before any decision is come to I would suggest Dr. Turner be given a copy of the Sub-Committee's letters, and after his reply we should then be in a position to know if the Laboratory could deal with our suggested routine.—Yours, etc.,

H. H. LAKIN.

BOMBAY, 16*th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to your letter of the 9th instant, I have to suggest that the following mixings should be tried for the spinning tests, which I think would be useful for the Mill Industry.

I	30% of Westerns cotton ..	Average mixing for counts up to 16s.
	20% of C. P. No. 1 ,, ..	
	20% of Khandeish ,, ..	
	30% of Gujrat ,, ..	
II	50% of Kumpta cotton ..	Average mixing for counts up to 21s.
	30% of Moglai ,, ..	
	20% of Gujrat ,, ..	
III	50% of Surat cotton ..	Average mixing for counts up to 26s.
	50% of Cambodia ,, ..	
IV	30% of Surat cotton ..	Average mixing for counts up to 30s.
	30% of Cambodia ,, ..	
	40% of American ,, ..	

I am of opinion that these would be standard mixings for counts specified against them and if tests are carried out by mixing cotton in the above proportion, the information

would be materially useful to the mills and will also give an idea of the spinning quality of each of the above mixings, from year to year.

The Technological Laboratory is taking out tests of different kinds of cotton at its own convenience, and the results are published for general information, but I think that the information as received at present cannot be made much use of, by the mills or by the sellers, as the tests are taken long after the season. In order that the information regarding the test shown by any particular kind of cotton may be more useful both to the mills and to the sellers, it would be advisable that the test of the average growth of the season should be taken immediately on the first arrival of the crop into the market and the results also should be published immediately so that the seller may know the strength of the cotton and can profit by the information, and the mills also may know for purposes of purchase what cotton would be more useful to them. The information as received at present late after the season would not much help the mill industry in making their purchases of cotton, as the strength of the cotton in every district keeps on varying from year to year, and therefore, the strength of the cotton ascertained this year will not be the same for the year to follow, and to make purchases of cotton in the next year on the results of tests of cotton found this year, would only be misguiding.

For these tests, the cottons should be tested by districts, viz., Khandesh, C. P. No. 1, Berars, Bengals, Southerns, Broach, Surat, Gujrat, Cambodia, etc.

As regards the last but one para of your letter, I have to inform you that I don't know what mills or how many are carrying out spinning tests annually, of cotton received by them, but for myself, I have to inform you that it is my practice to take out in my mill the spinning test of cotton immediately on the commencement of the arrival of the crop of the season, so that I may know cotton of what strength I am purchasing. I think it would be advisable if a group of certain mills could be selected for these spinning tests of cottons of different districts immediately on their first arrival in the market, and if the information is soon published, such information will become useful both to the mills and to the sellers as pointed out, above, and will be useful in comparing the results with the scientific tests taken out by the laboratory.—Yours, etc.,

MUNMOHANDAS RAMJI.

No. 243/41 of 1930.

THE MILLOWNERS' ASSOCIATION.
BOMBAY, 31*st January* 1930.

A. J. TURNER, ESQ., M.A., B.SC.,
DIRECTOR, TECHNOLOGICAL RESEARCH LABORATORY, MATUNGA.

DEAR SIR,

You will remember that at a meeting of your Technological Research Sub-Committee in November last, it was decided that a certain number of tests of general interest and utility to the cotton trade should be undertaken.

The Committee of the Association with a view to give effect to the recommendations of your Research Sub-Committee invited Sir Munmohandas Ramji and Mr. H. H. Lakin to submit their views on the suggestions contained in the report made by your Sub-Committee ; I am herewith forwarding copies of these reports to you, and I shall much appreciate an expression of opinion on them from you at your early convenience.—Yours, etc.,

T. MALONEY,
Secretary.

No. 253 of 1930.

Technological Laboratory,
Bombay, *5th February* 1930.

The Secretary,
The Millowners' Association, Bombay.

Sir,

Subject:—*Trade Tests.*

I have the honour to acknowledge the receipt of your letter No. 243/41, dated the 31st January 1930, relating to our undertaking of tests of general interest and utility to the cotton trade.

I have carefully gone through the suggestions of Sir Manmohandas Ramji and Mr. H. H. Lakin, and may make the following observations thereon :—

(1) *Pure cottons.*—As you are no doubt aware, an arrangement has been made for the East India Cotton Association to supply to this Laboratory samples of commercial types somewhat on the lines suggested both by Sir Manmohandas Ramji and by Mr. Lakin ; there is an important difference, however, viz., the samples being sent by the East India Cotton Association are selected by their Standards Committee as being samples of fair average cotton commercial crop. I take it therefore that we shall not receive these samples until some little time after the cotton season has begun, whereas what the cotton trade particularly desires is information at the very beginning of the season. I know that the mills get their cotton samples at a very early date, and it appears to me, therefore, that if the Millowners' Association could arrange to send the samples of cotton in Mr. Lakin's list at an early date, it would be decidedly advantageous, and there would be no difficulty about our testing the 26 types in Mr. Lakin's list. It would, I think, be of undoubted interest to see how the results of the tests of the average samples of the East India Cotton Association compare with the earlier samples of the Millowners' Association, as this will give some idea as to how nearly the earlier samples approach the average of the season.

(2) *Supply of samples.*—The question of selecting the samples for supplying the Laboratory is of course a matter of the utmost importance ; there are obvious difficulties in this matter, but it is of course essential that the method adopted should command the confidence of all concerned.

(3) *Cotton mixings.*—I now come to the suggestion of Sir Manmohandas Ramji that we should make tests on cotton mixings. Sir Manmohandas specified four mixings ; there would be no difficulty in our making the spinning tests on these mixings, and I should be very glad to arrange for them to be made. But here again the question of supply is of importance, and I should therefore be glad if your Association would kindly arrange to do this.

(4) *Mill tests.*—With regard to Sir Manmohandas Ramji's suggestion that preliminary tests should also be carried out by certain mills on the spinning properties of cottons of different districts immediately on their first arrival in the market, at the same time that the tests are being made at the Technological Laboratory, I may say that I think this is an excellent suggestion, and should be very pleased if effect were to be given to it. It would be advantageous if the mills which make the tests would send us a certain number of their bobbins, so that these could be tested at the Technological Laboratory, when we should know that all the yarn testing was being carried out under strictly similar conditions ; I think this

essential if we are to have a true basis of comparison. Of course, in publishing the results the mills would be referred to by some identification letter and not by their actual names.

(5) *Size of samples.*—Mr. Lakin raises the question as to the quantity which should be used in the tests : he considers that a full bale should be put through the blow-room, but that reduced quantities might be used in the subsequent processes. There would be no difficulty in our making the tests in this manner.

(6) *Conditions of testing.*—All tests are carried out at the Technological Laboratory under standard conditions, these conditions being given in Technological Reports on Standard Indian Cottons, 1929. Thus no question would arise that the conditions of treatment are different for different samples, or differ for the same cotton in different seasons.

(7) *Time required for testing.*—As I stated to Mr. Lakin, I can arrange for the actual printed copy of our report on a given sample of cotton to be available within two weeks of the receipt of the cotton at the Laboratory, unless it should so happen that a number of samples were delivered at the Laboratory on the same day, in which case a little longer time would probably elapse before the report on the last of these cottons would be available.

It will thus be seen that there is no difficulty in the way of our making all the tests suggested by Sir Manmohandas Ramji and Mr. Lakin. In conclusion I should like to say how greatly we value this co-operation, and to assure your Association that we will spare no effort in bringing it to successful fruition, in the hope and belief that these tests will be of general interest and utility to the cotton trade.—I have, etc.,

A. JAMES TURNER,
Director.

No. 816/41 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *23rd April* 1930.

THE SECRETARY,
THE INDIAN CENTRAL COTTON COMMITTEE, BOMBAY.

SIR,

SUBJECT :—*Spinning Tests at the Technological Laboratory.*

In acknowledging your letter No. 3770 dated the 17th instant, I very much regret the delay that has occurred in furnishing my Committee's views to you on the proposals of your Technological Research Sub-Committee as to how the Technological Laboratory could be made of more practical utility to the cotton trade and the mill industry.

On a careful consideration of these proposals by my Committee, it was resolved to ask Sir Manmohandas Ramji and Mr. H. H. Lakin, my Association's representatives on your Research Sub-Committee, to submit their views thereon. They were specifically asked to state :—

(1) The type of mixings of cottons of different staples on which spinning tests should be carried out, which would be of most value to the mill industry ; and

(2) the number of mills which carried out spinning tests annually on samples of the commercial crop, the results of which it was proposed should be collated and summarised by the Technological Laboratory.

Sir Manmohandas Ramji suggested a series of cotton mixings for the purpose of a spinning test which in his opinion would be standard mixings for certain counts, and would prove useful to the textile industry. It was also his view that the information supplied by the Laboratory at present regarding the tests made by them on different kinds of cotton could not be availed of either by mills or by the cotton trade, as they were made long after the season was over. In his opinion, tests should be carried out immediately on the first arrival of the crop into the market and the results published immediately if the information was to be of real utility. He added he was not in a position to say how many mills carried out such tests, but that it was his practice to have tests made immediately on receipt of the season's crop.

Mr. Lakin's views may be summarised by stating that tests to be of any practical use to spinners must be made each year of cotton from the same districts and as near as possible under the same conditions, viz., the same drafts at each machine from the Card upwards, with the same turns per inch in Flyer and Spinning Frames, with the final tests at Ring Frames. Such tests as this would immediately show the improvement or deterioration of the staple.

The list of cottons on which he desired spinning tests to be carried out differed materially from that submitted by Sir Manmohandas Ramji. He also differed from Sir Manmohandas in holding that the first delivery was not always representative of the season's crop and that cotton for the purpose should be taken from a particular period in the season, which would furnish a fair average of the entire season's crop.

He added he was not in a position to say whether other mills carried out such tests.

The Committee of the Association, on receipt of these reports, forwarded them to Dr. Turner for his views thereon.

In his report, Dr. Turner stated that, as mills obtained their cotton samples very early in the season, it appeared to him that it would be decidedly advantageous if the Association could arrange to send the cotton samples at an early date to the Laboratory, and it would, in his opinion, be of interest to compare the results of tests of the average samples submitted by the East India Cotton Association with those on samples furnished by the Millowners' Association.

Dr. Turner agreed with Sir Manmohandas Ramji's suggestion to carry out spinning tests on cotton mixings specified by him, and stated there would be no difficulty in arranging to have such tests made. He further considered Sir Manmohandas' suggestion that preliminary tests should also be carried out by mills on cottons received by them from different districts on their first arrival in the market, to be excellent.

As a result of Dr. Turner's report, the Committee decided to ask several members whether they were in a position to supply samples of the commercial crop for the purposes of a spinning test, and if so, what varieties of cotton they would undertake to send. As soon as all their replies are received, I shall inform you of the number of our members from whom you may expect to receive such samples for test, as also the varieties which each one of them will be sending.—I have, etc.,

T. MALONEY,
Secretary.

No. 941/41 of 1930.

The Millowners' Association,
Bombay, *5th May* 1930.

The Secretary,
The Indian Central Cotton Committee, Bombay.

Dear Sir,

In continuation of my last letter No. 816/41 dated 23rd April on the subject of Spinning Tests at the Technological Laboratory, I am now in a position to forward you further information regarding the nature of the samples of the commercial crop which certain members of the Association have undertaken to supply to the Laboratory for testing purposes.

I shall thank you to consult Dr. Turner in regard to the question as to whether the arrangements for their despatch are to be made by him *direct* or by the Association with the firms concerned in respect of (1) the time of despatch of the samples, (2) their size, (3) their selection from different lots received at different periods in the season and such other particulars regarding them which Dr. Turner deems it desirable to obtain for the purposes of the tests.

I would suggest, in this connection, that Dr. Turner might, with advantage, get into touch with the mills direct and convey to them his exact requirements which would, (in my view), obviate the necessity of a good deal of reference between this office on the one hand and Dr. Turner and yourself on the other.

In commending this course to you, I am sure, you will agree with me that it is one which meets the needs of the case and will result in a speedy disposal of the work of testing the samples and forwarding reports thereon.

In conclusion, my Committee would like me to convey an expression of their appreciation of the efforts made by your Committee in undertaking to place their Technological Laboratory at the service of the cotton trade and the mill industry for the purpose of these tests.—Yours, etc.,

T. Maloney,
Secretary.

Samples of cotton to be sent by members.

Messrs. E. D. Sassoon & Co., Ltd.	Hubli Coompta.
	Bailhongal.
	Broach.
Mr. F. Stones, O.B.E.	Tirupur Cambodias.
	Karanganis.
	Nandyal.
	Northern Cambodia.
Messrs. W. H. Brady & Co., Ltd.	Bengals.
	Khandeish.
	C. India (Ujjain).
Mr. H. H. Lakin	Moglai.
	Westerns (Guntakal).
	Miraj.
The New Kaiser-I-Hind Mills.	Surat.
	Navsari.
Sir Manmohandas Ramji, Kt.	Tirupur.
	African.
Messrs. Tata Sons, Ltd.	
Mr. S. D. Saklatvala	Comptas.
	Uplands.

APPENDIX 15.

BOMBAY COTTON CONTRACTS ACT.

No. L/659-D.

FINANCE DEPARTMENT,

BOMBAY CASTLE, 19*th December* 1929.

THE SECRETARY,

THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*A Bill to repeal the Bombay Cotton Contracts Act,* 1922 (*Bom. XIV of* 1922).

I am directed to forward herewith a copy of a Bill to repeal the Bombay Cotton Contracts Act, 1922, proposed to be introduced by Mr. J. C. Swaminarayan, M.L.C., at the next session of the Legislative Council, together with copies of the Statement of Objects and Reasons and the covering letter* dated 28th November 1929 and to request that Government may be favoured with the views of your Association on the Bill, with the least possible delay.—I have, etc.,

G. B. PHANSE,

For *Offg. Deputy Secretary.*

A Bill to repeal the Bombay Cotton Contracts Act, XIV of 1922.

Whereas it is expedient to repeal the Bombay Cotton Contracts Act, XIV of 1922, and whereas the previous sanction of the Governor-General under section 80A (3) of the Government of India Act has been obtained for the passing of this Act ; it is hereby enacted as follows :—

1. This Act may be called the Bombay Cotton Contracts Repeal Act of 192

2. Bombay Cotton Contracts Act, XIV of 1922, hereinafter called the said Act, is with effect from 31st December 1930, hereby repealed.

STATEMENT OF OBJECTS AND REASONS.

The Bombay Cotton Contracts Act, 1922, was passed as a temporary measure for a period of three years, in view of the fact that the previous measures, viz., the Bombay Cotton Contracts Control (War Provisions) Act I of 1919, which were war provisions, should not be relaxed altogether as the conditions of trade had not settled down.

Section 1 (2) of the said Act of 1922 provided that after the said period of three years the said Act was to remain in force for such period as the Governor in Council may by notification direct.

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* Not printed

By a notification No. 4331-24 dated 14th December 1925 the Governor in Council was pleased to direct that the said Act was to remain in force for a further period of five years and whereas the conditions which rendered the necessity of the passing of the said Act no longer exist and whereas the trade in general now no longer requires the control vested in the East India Cotton Association, Limited, referred to in the said Act as the said Association, therefore it is sought to repeal the said Act XIV of 1922 by this Bill.

JETHALAL CHIMANLAL SWAMINARAYAN.

No. 122/30 OF 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *16th January* 1930.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCE DEPARTMENT, BOMBAY.

SIR,

SUBJECT:—*A Bill to repeal the Bombay Cotton Contracts Act*, 1922 (*Bom. XIV of* 1922).

With reference to your letter No. L/659-D, dated 19th December, and subsequent reminder thereto, requesting the Association to favour Government with its views on the proposed repeal of the Bombay Cotton Contracts Act (1922), I am directed by my Committee to state that they are opposed to its repeal on the ground that if the Bill for repeal is passed it would divest the East India Cotton Association of the control of the cotton trade which, though open to objection in certain respects, is preferable to the state of things which existed in the cotton trade before the East India Cotton Association came into being.

2. My Committee do not agree with the Statement of Objects and Reasons attached to Mr. Swaminarayan's Bill wherein it is stated that the conditions which rendered the passing of the Bombay Cotton Contracts Act in 1922 necessary no longer exist and that the trade in general now no longer requires the control to be vested in the East India Cotton Association.

3. At the same time, my Committee would like to take this opportunity to emphasize the fact that they still adhere to the opinions expressed in their letter No. 929/110 dated 6th August 1925, addressed to the Secretary to the Government of Bombay, Revenue Department, when the question of extension of the Cotton Contracts Act was under consideration by the Legislative Council. Since that time, my Committee have on various occasions made suggestions to the East India Cotton Association regarding the constitution of the Board, which would, in their opinion, lead to a more effective protection of the interests of genuine traders than exists at the present time and, in addition, frequent representations have been made with reference to the strict enforcement of the rules prohibiting trading in Kutcha Khandy, the urgent need of regularising hours of trading and the importance of reducing the number of hedge contracts or of widening their scope, if the Board find it impossible to achieve the ideal of a single hedge contract recommended by the Textile Tariff Board. But the Committee of the Association have noted with regret that the Board has not been able to see its way to agree to accept their very reasonable suggestions in these matters.

4. The Committee of the Association are of the opinion that Government might, under the circumstances, undertake to frame a new Bill in place of the existing Act, in consultation with the representatives of important associations and public bodies, which would have the effect of giving greater control over the affairs of the Association to the representatives of general traders and would also result in reforms in the direction indicated in para 3 of this letter.—I have, etc.,

T. MALONEY,
Secretary.

No. 7745-B.

FINANCE DEPARTMENT,
BOMBAY CASTLE, *13th February* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Extension of the life of the Bombay Cotton Contracts Act,* 1922 (*Bom. XIV of* 1922).

I am directed to state that the Bombay Cotton Contracts Act, 1922, will expire in December of this year and to enquire whether, in the opinion of your Association, it should be continued and, if so, for what period.

2. If your Association wish to advocate any modification of the present statute it is desirable that Government should be in possession of its views as early as possible.—I have, etc.,

C. G. FREKE,
Officiating Secretary.

FINANCE DEPARTMENT,
BOMBAY CASTLE, *31st March* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In letter No. 7745-D of the 13th of February Mr. Freke wrote asking your opinion regarding the extension of the Bombay Cotton Contracts Act. I am given to understand that, as trading in next year's contracts will commence on May 1st, it is desirable that Government should give some notice of their intentions. I have not yet received replies from all those consulted, but as Government is about to move from Bombay I shall be glad if your Association will send a representative (or not more than two representatives) to meet me and discuss the question informally on Thursday, the 3rd of April, at 4 p.m. in the Committee Room in the Secretariat. I regret to give you such short notice but hope your representative will be able to attend.—I have, etc.,

G. WILES,
Secretary to Government.

Press Note dated 15th April 1930.

After consultation with the representatives of the Association interested in the administration of the Cotton Trade, Government have decided in the general interests of the Trade, to extend until 31st August 1931, the operation of the Bombay Cotton Contracts Act.

In view of criticisms that have been made of certain details of the Act as administered, Government have under consideration the appointment of a Committee to make recommendations for the amendment of the Act; and it is hoped that if any amendments are found necessary it will be possible to carry through the required legislation before the expiry of the extended period.

BOMBAY COTTON CONTRACTS ACT COMMITTEE,
FINANCE DEPARTMENT, BOMBAY, *24th June* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to forward herewith a copy of a Press Note containing the terms of reference to this Committee with a request that, if your Association wishes to make any recommendations to the Committee, it will be so good as to forward them to me at the Secretariat, Bombay, on or before the 1st of August next.—I have, etc.,

G. WILES,
Chairman.

PRESS NOTE *dated 17th June* 1930.

The Bombay Cotton Contracts Act.

With reference to the Press Note published on the 15th of April last relating to the extension of this Act until 31st August 1931, the Government of Bombay have now decided to appoint the following Committee to consider the working of the Act and to make recommendations for its amendment :—

Mr. G. Wiles, C.I.E., I.C.S. (*Chairman*), Sir Purshotamdas Thakurdas, Kt., C.I.E., M.B.E., Sir Joseph Kay, Kt., Mr. H. P. Mody, Mr. W. Lamond, Mr. Hirachand Vanechand Desai, Mr. F. Fotiadi, Mr. Parshotam Jivandas, Mr. Kishen Prasad, Mr. Shivapratap Joshi, Mr. Begraj Gupta, Mr. Durgadutt Sawalkar, Rao Bahadur B. R. Naik, and Rao Saheb C. S. Shirhatti.

The terms of reference will be as follows :—

(*i*) To examine the working of the Cotton Contracts Act of 1922, with particular reference to the constitution of the East India Cotton Association therein approved ;

(*ii*) to consider whether any addition to the present activities of the Association should be embodied in the constitution ;

(*iii*) to consider whether any of the by-laws made by the Board and sanctioned by the Governor in Council have acted to the detriment of the Trade or any section of the Trade ;

and to make recommendations.

The next meeting of the Committee will take place in August. Any person or Association wishing to make any representation or to give evidence before the Committee is requested to address the President at the Secretariat, Bombay.

No. 2105/64 of 1930.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, *22nd August* 1930.

THE CHAIRMAN,

THE BOMBAY COTTON CONTRACTS ACT COMMITTEE.

DEAR SIR,

I am directed to acknowledge the receipt of your letter dated 24th June 1930, addressed to the Chairman of the Association, requesting submission of evidence in regard to the working of the Bombay Cotton Contracts Act, and other cognate matters. Accordingly, I set forth in brief, for the consideration of your Committee, the Association's views on the subject.

2. At the outset, I have to point out that the suggestions enumerated in the following paragraphs do not involve any wholesale amendments in the Bombay Cotton Contracts Act, nor do they in any way lessen the powers of control conferred on the East India Cotton Association by that Act.

Panels.—Custom recognizes three parties in the trade, viz., the buyer and the seller, and the middleman (or the broker) who helps to bring them together. While my Committee do not under-rate the importance of the services of the middleman, they hold that his interest in the trade is of an incidental and not a vital character. It has always been recognized that the essential function of the East India Cotton Association is to regulate transactions in cotton in the interests of legitimate trade, viz., those who deal as principals in the sale and purchase of cotton. This being the case, my Committee contend that the administrative body should be so constituted as to ensure that interests dealing in actual cotton should preponderate over those of other interests. What my Committee suggest, therefore, is a reduction in the number of panels of the East India Cotton Association to three, namely, Buyers, Sellers and Brokers, with a larger representation of the two more important panels, Buyers and Sellers, and a smaller representation in respect of the third panel, viz., Brokers. The rules for the admission of members might remain substantially as at present, and those who are now eligible for admission will continue to be so, but they will be enrolled as shown below:—

Panel No. I.—Buyers: consisting of millowners and exporters.

Panel No. II.—Sellers: consisting of importers, merchants and commission agents, muccadums and jaithawallas.

Panel No. III.—Brokers: consisting of brokers only.

3. *Representative Committee.*—My Committee would suggest that the above panels should be represented on the Representative Committee, as follows:—

Buyers' Panel	.. .. ..	30 members.
Sellers' Panel	.. .. ..	30 ,,
Brokers' Panel	.. .. ..	15 ,,
	Total ..	75 ,,

4. As regards the Board of the East India Cotton Association, my Committee consider that the first two panels should be allowed to elect 5 Directors each, the Brokers' panel 3, and that the 13 elected Directors should co-opt three more Directors, who need not necessarily be members of the Representative Committee of the East India Cotton Association but shall be members of the Association.

5. The other suggestions which my Committee have to make relate to :—

1. Hedge Contracts.
2. Katcha Kandy Business.
3. Hours of Trading and Holidays.
4. Brokerage.
5. Settlement Days.
6. Arbitration.

6. In regard to Hedge Contracts, it may perhaps be of interest to your Committee if I make a very brief reference to the suggestions made in this connection by this Association to the East India Cotton Association from time to time during the last six years.

In December 1922, on account of the several corners which took place during the year, my Committee represented that a single, or at the most, two hedge contracts should be introduced at once. Nothing resulted from this proposal though a joint committee of the two Associations considered this question in 1923. In writing to the Government of Bombay on 16th April 1924, according its approval of the proposed By-laws of the East India Cotton Association, this Association stated :—

"My Committee maintain that the institution of a single or at the most two hedge contracts, available throughout the year, forms the only sure means of preventing periodical corners."

In June 1924, the Committee of this Association urged that the number of hedge contracts should be reduced to three and submitted details of the various classifications of cotton to be included under each contract.

This apparent change in the attitude of the Association regarding the number of hedge contracts was explained in a further communication addressed to the East India Cotton Association on 16th December 1924, wherein it was stated that, though the views of the Committee had not undergone any change in the matter of hedge contracts, they were prepared, as a preliminary step, to accept three instead of two hedge contracts. This proposal, like the previous one from my Association, met with no success.

Proposals were made to the Board of the East India Cotton Association in May 1925 by Messrs. Forbes, Forbes, Campbell and Company, Limited, for a limitation of the number of hedge contracts to four. These proposals were welcomed by my Association, and subject to certain minor modifications, were accepted by them. Messrs. Forbes, Forbes, Campbell and Company's suggestions, as amended by the Board, were placed before a general meeting of the East India Cotton Association held on 22nd June 1926, but were defeated on being put to a vote, owing to the peculiar constitution of the Association, which confers on certain elements in the trade a preponderating voting power. It is significant that in a letter addressed to this Association subsequently, the Secretary of the East India Cotton Association remarked :—

"The Board consider that no useful purpose will be served by submitting any fresh proposals for the widening of Hedge Contracts to the Representative Committee of my Association for their consideration as they feel that they will not meet with the approval of the Trade as a whole until such time as they are further educated to a full significance of and necessity for the proposed changes in the Hedge Contracts."

This in itself is sufficient proof of the unsatisfactory character of the present constitution of the Representative Committee of the East India Cotton Association.

The question of hedge contracts also received in 1926 a certain amount of attention from the Tariff Board, whose views are summarised below :—

> " While we consider that there has been no change in the position laid down in the letter from the Government of India we have quoted above and that a single Hedge Contract remains the ideal to be aimed at, we realize that the immediate institution of such a contract is not feasible as it would involve too drastic an alteration in present practice. At the same time, we regard it as so essential to the well-being of the mill industry that the speculative element in the purchase of its raw material should be reduced as far as possible that we cannot but consider it eminently desirable that the wishes of the Millowners' Association in this matter should be met as far as is practicable. That the proposals put forward by Messrs. Forbes, Forbes, Campbell and Company, represent a reasonable and workable compromise is shown by their acceptance both by the Bombay Millowners' Association and by the Board of Directors of the East India Cotton Association. We are, therefore, strongly of opinion that they should again be placed before the Representative Committee of the latter body, and trust that, realizing the necessity of strengthening the position of the Bombay Mill Industry in all possible ways, with corresponding advantage to the cotton trade as a whole, it will find itself in a position to accept them."

On the publication of the Tariff Board's Report, the matter was at the instance of this Association once again taken up by the Board of the East India Cotton Association, and copies of the scheme submitted by Messrs. Forbes, Forbes, Campbell and Company, as modified by the Board, were circulated to the Representative Committee inviting suggestions.

In response to this circular Mr. Mashruwala submitted proposals for the establishment of four hedge contracts. The Committee of this Association, who had an opportunity of studying Mr. Mashruwala's suggestions, found them, with certain minor alterations, to be an improvement on the proposals put up by Messrs. Forbes, Forbes, Campbell and Company, and they therefore urged the East India Cotton Association in March 1928, that Mr. Mashruwala's proposals with some modifications suggested by my Committee, should be accepted as a first step. But so far as my Committee are aware, no further action appears to have been taken by the Board of the East India Cotton Association.

Early in January this year the Committee again invited the attention of the East India Cotton Association to the desirability of introducing reforms in hedge contracts, and a special Sub-Committee was appointed by the East India Cotton Association early in February to examine the hedge contracts, as prescribed under the Articles and By-laws (of the East India Cotton Association) and to make suggestions to the Board if necessary. It transpired subsequently that an amendment of the Cotton Contracts Act was under consideration by Government, and the proposed Sub-Committee did not, therefore, proceed with its work.

My Committee still maintain that the institution of a single hedge contract should be the ultimate ideal of the East India Cotton Association. They recognize, however, that the constitution of the Association must be changed before this ideal can be attained, and that, in addition, a considerable amount of time must elapse before all sections of the trade are educated to a realization of the benefits of a single hedge contract. Under these circumstances, my Committee wish to urge that, for the present, the number of hedge contracts should be reduced to three constituted as below :—

No. 1 *Contract.*—The present No. 2 F.G.M.G. Broach Contract and the present No. 5 G.M.G. Southern Contract be amalgamated into one contract, that the staple be specifically determined for each growth and that no cotton under $\frac{3}{4}$" staple should be tenderable against this contract. The standard ' fair average staple of the season ' as laid down in schedule A with reference to the Broach contract to be abolished.

It is suggested that Moglai cotton from the following stations in the Nizam's State should be included in this contract provided they are not under $\frac{3}{4}$" in staple :—

Latur, Nanded, Purna, Umri, Bhaisan, Kirkley, Mudkhed and Parbhani.

No cotton under Good to be tenderable against this contract.

No. 2 Contract.—The present Nos. 3 and 4 Oomras be amalgamated into one contract and a proviso added that only F.G. to Fine Cotton be tendered from the beginning of the year until the end of May, and after that period, only Good to Fully Good.

This contract to include Northern Govrane Cotton of the Nizam's State from the stations of Barsi and Jalna. Cotton tendered against this contract to be medium staple and not less than $\frac{1}{2}$".

No. 3 Contract.—The third contract to be the same as the present No. 1 Bengal Contract.

Grade.—Good to Gully Good.
Staple.—Not to be defined.

Months of Delivery—

No. 1 Contract: March, May, July, September and November.
No. 2 Contract: January, March, May, July and September.
No. 3 Contract: November, January, March, May, July and September.

8. *Katcha Khandy Business.*—My Committee are definitely of the opinion that katcha khandy business should be entirely prohibited, and with this end in view, they suggest that section 5 of the Bombay Cotton Contracts Act, should be amended so as to provide that "all other contracts not made under the rules of the East India Cotton Association shall be *illegal*" (the word 'illegal' being inserted for the word 'void' at present appearing in section 5 of the Act). My Committee would also like to suggest that the provisions of section 5 of the Act should be further reinforced by the inclusion of a penal clause in respect of all transactions not sanctioned by the East India Cotton Association. An amendment of By-law No. 48 would also appear to be desirable so as to provide that parties found guilty of having traded in katcha khandy should *ipso facto* cease to be members of the East India Cotton Association.

9. *Hours of Trading and Holidays.*—As regards hours of trading, my Committee understand that the present rules of the East India Cotton Association permit of trading during all hours of the day. As far as they are aware, all the principal cotton markets of the world observe fixed trading hours and holidays, and my Committee are, therefore, of the opinion that reasonable trading hours and holidays should be adopted and adhered to.

10. *Brokerage.*—My Committee are of the opinion that the rates of brokerage should be definitely laid down in the Act or Rules, and penalties laid down for infringement.

11. *Settlement Days.*—Settlement days should be fortnightly, fixed, and adhered to under all circumstances.

12. *Arbitration.*—My Committee understand that considerable dissatisfaction prevails in the trade in regard to the present system of arbitration. The gravamen of the complaint appears to be that the arbitrators do not always give impartial decisions, and sometimes have little knowledge of the cottons on which they have to arbitrate. To avoid this complaint, my Committee desire to suggest the adoption of a system of Blind Surveys. These surveys should be conducted by paid experts permanently employed by the Association. The arbitrators should have no knowledge of the parties to a dispute, and should judge cotton purely on its merits. It is also the opinion of my Committee that steps should be taken to prevent the same cotton being tendered over and over again for survey, and in this connection, would like your Committee to consider the possibility of framing rules which would provide for the grant of certificates in respect of each survey, and the stamping of every bale of cotton covered by a survey.

13. Another change in the practice of the East India Cotton Association, which is also considered desirable, relates to the fixation of the parity of the various types of cottons, of which standard samples are kept by the East India Cotton Association. At the present time, it is not uncommon for the parity of one cotton in relation to another to be changed several times during the season. My Committee are of the opinion that the parity of a cotton should be fixed at the commencement of the season, and should remain the same throughout the ensuing 12 months.

14. If your Committee desire further elucidation of any of the points mentioned above, my Committee will be pleased to depute a representative to tender oral evidence on their behalf at a later date.—Yours, etc.,

T. MALONEY,
Secretary.

No. 7745-D.

FINANCE DEPARTMENT,
BOMBAY CASTLE, 15*th October* 1930.

THE PRESIDENT,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I enclose for the information of your Association a copy of the memorandum prepared by the Cotton Contracts Act Committee.—I have, etc.,

G. WILES,
Chairman,
Bombay Cotton Contracts Act Committee.

FINANCE DEPARTMENT,
BOMBAY CASTLE, 15*th October* 1930.

Memorandum.

The following issues have been framed by the Cotton Contracts Act Committee.

Any representation relating to these issues or any of them, received by the 28th October will be taken into consideration by the Committee.

Representations should be addressed to the Chairman of the Committee, Mr. G. Wiles, care of the Finance Department, Secretariat, Bombay.

(1) Whether a single controlling authority with legislative sanction is necessary, and whether it is desirable that no other association should be allowed to control dealings in cotton.

(2) Whether any change is desirable in the present constitution of the East India Cotton Association.

In particular—

(*a*) should the panel system be retained ;
(*b*) if so, should the number of panels be increased or reduced ;
(*c*) should representatives of the growers or other up-country associations be admitted.

(3) Whether any change is desirable in the existing system of Hedge Contracts.

(4) Whether any change is desirable in the present system of survey and arbitration.

(5) Whether there is any objection to be raised against the present Trading Hours, and the system of Holidays.

(6) Whether any change is desirable in the system of licensing brokers; and the fixing of brokerage rates.

(7) Whether any change is desirable in the present system of fortnightly clearings?

(8) Whether the Association should introduce the system of "Certified godowns";

(9) Whether *Teji Mandi* transactions should be recognized and brought under control or suppressed;

(10) Whether any improvements can be effected under the following heads:—

(*a*) *handling charges*, including Railway charges, muccadum allowance and insurance, and the rules under the Cotton Ginning and Pressing Factories Act;

(*b*) the By-laws relating to pucca sampling;

(*c*) watering and other malpractices.

G. WILES,
Chairman,
Cotton Contracts Act Committee.

No. 2695/64 OF 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *1st November* 1930.

THE CHAIRMAN,
BOMBAY COTTON CONTRACTS ACT COMMITTEE, BOMBAY.

DEAR SIR,

I am directed to acknowledge receipt of your letter of the 15th of October enclosing a memorandum on the issues which have been framed by the Cotton Contracts Act Committee.

Many of the issues outlined in the memorandum have already been dealt with in the representation forwarded by the Association on the 22nd of August last, but I give below the views of my Committee on the issues which have not been fully covered in the Association's original representation.

Issue No. 1.—My Committee are strongly of the opinion that there should be a single controlling authority with legislative sanction for the cotton trade, and that no other association should have the power to dictate to the cotton trade in any way. In this connection I am directed to refer your Committee to that portion of the report of the Indian Cotton Committee (1919) regarding the formation of the East India Cotton Association, from which it will be clear that they considered that no other association should be recognized. On some occasions in the past, the Muccadums' Association have attempted to dictate to the Board of the East India Cotton Association in regard to Stone Allowance and other matters. This, in the opinion of my Committee, is entirely unconstitutional and should be prevented in future.

My Committee do not, of course, wish to limit the freedom of any association directly or indirectly connected with the cotton trade from making representations to the East India Cotton Association, but the ultimate decision as to the rules which should govern cotton transactions should rest with the East India Cotton Association. My Committee also strongly recommend that all transactions in Katcha Kandi, Katcha American, Double options and similar speculative transactions, should be stopped, and wish to suggest that it should be made a condition of membership that members shall not deal, either directly or indirectly, in transactions of the above-mentioned character, and, at the end of each year,—as is the case in Liverpool regarding brokerage rules—members should be required to make a declaration that they have not during the year indulged in any such transactions.

Issue No. 2.—My Committee have already represented their views fully in their letter of the 22nd of August in regard to the number of panels which should be permitted.

Issue No. 2 (*c*).—My Committee see no objection to a representative of the growers being admitted to the Board of the East India Cotton Association, for although such a gentleman would not be available for the day to day work of the Association he would be of great value when special matters affecting growers were being dealt with, when he might be specially invited to attend the Board Meetings.

As regards the suggestion, made in the Association's previous representation, that 3 members of the East India Cotton Association should be co-opted, my Committee would like to make it clear that these 3 co-opted Directors should be elected as follows:—

1 from the Buyers' Panel;

1 from the Sellers' Panel; and

1 from the Brokers' Panel.

Issue No. 3.—The Association's views on this point have already been stated. All that my Committee wish to say now is that they have learned from recent cables that the Liverpool Association has framed a new East India Cotton Hedge, and it is intended to bring this hedge into force from January 1931. This new hedge for Indian Cotton, which Liverpool intends to introduce, will prove a definite attraction to genuine dealers in cotton, and may result in a great deal of hedging being done in Liverpool instead of in Bombay.

Issue No. 4.—My Committee's views regarding surveys and arbitration have already been stated in our previous representation.

Issue No. 5.—In their previous representation, my Committee expressed the opinion that holidays and trading hours should be definitely fixed, and not departed from under any circumstances. The holidays, in their opinion, should correspond with those gazetted under the Negotiable Instruments Act; and they are of the opinion that under no circumstances should the market be entirely closed on any other day. In cases of death of prominent members of the Association, it is suggested that trading might be suspended for one hour between 11 and 12 but that on all other days, trading hours should be from 11 a.m. to 6 p.m.

Issue No. 6.—It is considered that brokers as such should be allowed to be members of the Association but that their operations should be under the strict control of the Board, and that it should be laid down in the rules that all transactions made through brokers should only be made with brokers who are actually members of the Association.

My Committee also consider that it would be most advisable to fix brokerage rates, and in this connection, would invite attention to the draft rules suggested by the Indian Cotton Committee, it should also be made clear to all broker members, and provisions should be made in the rules, that on no account would any rebates in brokerage be allowed and that members guilty of an offence of this character would be liable to expulsion.

Issue No. 7.—My Committee's views have already been stated.

Issue No. 8.—Members of my Association welcome the introduction of a system of " certified godowns " and " certified cotton."

Issue No. 9.—All *Teji Mandi* transactions should be suppressed.

Issue No. 10 (*a*) and (*b*).—These are issues which might be left for settlement to the Board of the East India Cotton Association.

Issue No. 10 (*c*).—In order to prevent watering and other malpractices, it is suggested that a By-law should be incorporated in the rules of the East India Cotton Association specifying that watered or fradulently adulterated cotton should not be a fair tender against any contract. The seller of such cotton would then have to sell it at lower prices, and this would automatically lead to a great reduction in malpractices. My Committee would also suggest that, as recommended by the Indian Cotton Committee, all ginning or pressing should be licensed and any factory proved to have watered cotton or indulged in other malpractices should have its license suspended for an extended period. The licensing authority for Gins and Presses should be the Indian Central Cotton Committee.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 16.

PROTECTION TO THE COTTON TEXTILE INDUSTRY.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
NEW DELHI, 13*th January* 1930.

THE CHAIRMAN,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to refer to the discussion which took place at Delhi on the 9th December between the Hon'ble Commerce and Finance Members of the Government of India and the representatives of the Indian cotton millowners on the subject of the claim to protection put forward by the industry. During the course of the discussion, a number of questions were put by the Hon'ble Commerce Member to the representative of your Association as regards the progress made in carrying out the recommendations of the Tariff Board and generally in the direction of rationalizing the industry in Bombay Island.

2. It is not proposed to discuss the general grounds on which the Association sought to establish their claim to protection, but one argument was adduced which is directly relevant to the subject of this letter, namely, that Bombay was the principal centre of the cotton mill industry, that the prosperity of the City of Bombay was inextricably linked with the fortunes of that industry, that the industry was in serious danger of collapsing owing to foreign competition, unless assistance was given by means of a protective duty at least for a period, and that the Government of India could not afford to overlook the national importance of the interests involved. This is an argument which the Government of India will certainly consider, but it is necessary to note what its implications are. The assistance required by the Bombay cotton mill industry becomes of national importance not only (and perhaps not mainly) because of the capital invested in it, but rather because of the unemployment which would result from the shutting down of a number of mills and because of the inevitable reactions on the commercial life of the city and the large number of persons not directly connected with the industry who would suffer from its failure. It is from this point of view that

the Government of India must approach the question. In so far as the claim to protection is based on the plea that the industry in Bombay Island ought to be given protection for a period so that it may reorganize itself and reduce the cost of production to a point which will render special assistance unnecessary, it would clearly be necessary, before considering such a plea, that the Government should be satisfied that the opportunity will be utilized to the full, and a strenuous and organized effort made to re-establish the industry on a firm basis. Ordinarily, when protection is given the industry is left to work out its own salvation, subject to the operation of the protective duty. But in view of the interests involved, the case of the Bombay cotton mill industry is far from ordinary, and a special responsibility rests upon Government to take all measures in their power to ensure that any assistance which may be demanded would not (if given) prove infructuous.

3. The discussion of the 9th December left on the minds of those Members of the Government of India who took part in it an impression that the Bombay millowners were not fully sensible how drastic a reorganization of the industry might be necessary in order to extricate them from their present difficulties. Their attitude seemed to be that, provided a protective duty were imposed for a period of (say) five years, there could be no doubt that the industry would be firmly re-established and able to look after itself. The Government of India are unable to share this view. In view of the very high degree of efficiency attained by the Japanese mills, and the natural advantages possessed by mills in other centres in India, the continuance of the Bombay mill industry on anything like its present scale cannot be looked for, unless within the next four or five years a much higher standard of efficiency is attained in the mills than has yet been reached in India. If this result were not achieved, there is reason to fear that in five years' time the position might be much as it is to-day, and that the mills in Bombay Island might still be unable to meet competition, whether from abroad or from up-country centres.

4. The Government of India do not in any way undervalue what has been done by the Bombay Millowners' Association since the Tariff Board reported. In particular, they recognize that the standardization scheme which is common to all the mills, and the efficiency schemes which up till now have been introduced in only a few of the mills are important steps in the right direction. They recognize also that the efforts of the Association to introduce these schemes have been gravely impeded by the serious labour troubles of the last few years. But it seems to the Government of India that progress has not been as rapid as was desirable, and though the inevitable preoccupations created by the successive strikes in the industry may have made it difficult for the Association to give to urgent questions the attention they deserved, the consequences which may follow from postponement are none the less serious. Apart from that, the labour disputes which have attended the introduction of the standardization and efficiency schemes create a new problem, namely, how these schemes are to be brought into effect without further disputes, more particularly as previous consultation with the representatives of labour is necessary, and there are at present no qualified representatives whom the Association can consult.

5. The questions which the Government of India consider important and urgent are as follows :—

(1) What steps can be taken to facilitate the introduction of the standardization scheme and to secure the co-operation of labour ?

(2) What steps can be taken to facilitate the adoption of efficiency schemes involving such measures as—

(*a*) the extension of the piece-work system to spinners and an increase in the number of spindles allotted to each spinner,

(*b*) an increase in the number of looms attended by a weaver,

(*c*) similar measures in the preparatory departments, and

(*d*) the adoption of automatic looms and other improved types of machinery ?

(3) To what extent can the difficulties under which the mill industry labours in Bombay be relieved by the specialisation of particular mills in the manufacture of particular kinds of cloth, what are the difficulties which have to be met before specialization to the extent found to be desirable can be carried out and how are these difficulties to be overcome ?

(4) Is the existing organization of the mill industry in Bombay Island satisfactory, and to what extent can it be improved by amalgamation and grouping of mills so as to constitute larger units under one general control ?

(5) What measures can be taken to improve the existing system of management of the Bombay mills so as to reduce costs to the utmost and secure the highest degree of efficiency ?

(6) Is it desirable and practicable in the existing circumstances of the industry that the Bombay mills should bind themselves to regard depreciation as a first charge on profits ?

(7) What steps are necessary to bring about the writing down of capital in the case of those mills which have not already taken steps to that end ?

(8) Is it desirable that the mills should bind themselves to limit dividends until certain conditions have been satisfied ?

(9) What steps (if any) should be taken by the Association as an organized body to bring about—

(*a*) co-operation in the purchase of raw cotton,

(*b*) closer touch with the consuming centres in the interior of India,

(*c*) co-operative marketing of lines of cloth in general demand,

(*d*) co-operation in the export of cotton cloth ?

(10) What steps can be taken to bring about better relations between the mill management and the labour employed in the mills ?

6. Some of the questions enumerated in the last paragraph arise directly from the Report of the Tariff Board, but others have been suggested by the reorganization of the Japanese cotton mill industry and the remarkable success achieved by it, and others again by criticisms of the Bombay mill industry which from time to time have been brought to the notice of the Government of India. The list is not intended to be exhaustive, but it includes those points the investigation of which seems most likely to improve the position of the Bombay mills and to reduce the cost of production.

7. It is possible for the Government of India to suggest to your Association the points which in their view demand close and searching examination, but it is not possible for them to lay down the lines on which the reorganization should proceed, or to prescribe the particular measures which ought to be taken. The responsibility for working out the schemes which might re-establish the industry on a firm basis rests on the Millowners themselves and cannot be transferred to other shoulders. What seems to the Government of India of primary importance is that the members of your Association should apply themselves without delay to the investigation of the questions enumerated in paragraph 5 above and the inauguration of a concerted plan of action. The attitude of the Association in relation to these matters will be an important factor in determining the Government's policy. It would be the desire of the Government of India to give the Association all the assistance in their power in order to ensure that the examination of the various problems may be thorough and adequate, and that it may be carried out with the aid of the best expert advice obtainable, whether in India or in other countries. What form the assistance given should take would be a matter for subsequent discussion with the Government of Bombay. That Government

are vitally concerned in the prosperity of the Bombay Mill Industry, the questions enumerated in paragraph 5 fall naturally into their sphere rather than into that of the Central Government, and without their active co-operation it would hardly be possible to proceed.

8. I am to express the hope that the Association will be able to send a very early reply to this letter.—I have, etc.,

J. C. B. DRAKE,
Joint Secretary to the Government of India.

NO. 272/47 OF 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th February* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, NEW DELHI.

SIR,

I have the honour to acknowledge receipt of your letter dated the 13th January 1930. My Committee are glad the Government of India are prepared to accord due weight to the argument advanced by me, on behalf of the Cotton Textile Industry of the country as a whole, at the Delhi Conference, that "the Government could not afford to overlook the national importance of the interests involved."

2. At the outset, I am directed to point out that the demand and need for protection does not at the present moment concern mills in Bombay City and Island alone, as was stressed by the representatives of Ahmedabad, Madras, Cawnpore and Calcutta during the Delhi Conference. Statements of the financial position of the Industry in the Central Provinces and Bengal have already been sent to the Hon'ble the Commerce Member, which show that the Industry in these centres is not in a healthy condition. My Committee have no doubt that the Government of India are looking at the situation as a whole, and are not making immediate re-organization or reconstruction of the industry in any one centre a condition precedent to the grant of assistance to the industry.

3. The Government of India and the Government of Bombay have, from time to time during the last few years, made enquiries into the general condition and particluar aspects of the Industry in the City and Island of Bombay. There was, in the first place, the Tariff Board appointed by the Government of India ; secondly, the Fawcett Committee appointed by the Government of Bombay ; thirdly, the Pearson Committee, also appointed by the Government of Bombay ; and lastly, the enquiry made by Mr. Hardy who was specially deputed by the Government of India. In addition to these and other enquiries, such as that conducted by the Tom Shaw Delegation, the Association have supplied much additional detailed information as to the position of the Industry, and what it has achieved in the direction of reorganization, to the Commerce and Finance Members very recently.

4. Before answering the questions contained in para 5 of your letter, it is desired to call attention to the following points :—

(*a*) that the Industry in India has been built up by individuals entirely without Government assistance ;

(*b*) that had it not been for the efforts of individual Agents, who had and still have to finance the mill when loans are necessary, by pledging their personal credit, the Industry would not have achieved its present importance. This fact is alluded to because it affects the position and possibilities in regard to rationalisation.

5. In reply to the specific questions set forth in paragraph 5 of the letter under reply, my Committee desire to state :—

No. 1.—The Government of India are, of course, aware that the introduction of the standardisation scheme is dependent on the satisfactory solution of certain other problems, such as the standardisation of musters, the consolidation of dear food allowances with basic wages, the introduction of uniform standing orders and other matters, most of which were dealt with at length by the Fawcett Committee. Two of them, namely, standardised wages and uniform standing orders actually formed part of the 17 demands made by Labour before the Fawcett Committee. The Association's proposals in regard to each have been reported upon fully by that Committee. The present position is that it has been decided to adopt the Standing Orders as finally amended by the Fawcett Committee, and also the Standardisation Scheme modified so as to incorporate the Fawcett Committee's recommendations, including the abolition of the 7½ per cent. cut in the weavers' wages and the consolidation of the dear food allowances with the basic wage. It is a question whether even these proposals will prove acceptable to Labour. The prolonged strike last year made their earlier introduction impossible. The Association's difficulties have been accentuated because, as you so rightly remark, it is not possible to consult any recognized leaders. After a full consideration of the difficulties of the position, my Committee have decided to reprint the Standardisation Scheme, modified as explained above, and as soon as copies are ready, it is intended to ask all mills in Bombay to send in detailed statements showing the rates of wages which will be payable in February, March and April for each and every department and every class of work, as compared with the wages now being paid. During this period, any minor modifications that may be found necessary will be made, and the scheme will then be placed before such Labour leaders as the Association can consult, and it is hoped to secure their co-operation in introducing it. Steps will also be taken through the supervising staffs of the mills to explain to the operatives the advantages and the exact effect of the introduction of the scheme on the earnings of individual employees.

In order to facilitate the introduction of the Standardisation Scheme and other reforms needing Labour's co-operation, my Committee have given very full consideration as to how to improve relations with Labour, and the steps which have been taken so far with this end in view, are set forth in enclosures A* and B*.

No. 2.—In reply to question No. 2 as to the steps which can be taken to facilitate the adoption of efficiency schemes, it may be stated that, with Labour so bitterly opposed even to the very moderate reforms embodied in the Standardisation Scheme, the progress of more drastic efficiency schemes is bound to be slow. In certain of the recent letters addressed to Sir George Rainy and Sir George Schuster, details have already been given as to the steps that have so far been taken, but until Labour can be made to realize that attending a larger number of spindles or a greater number of looms will not only increase individual earnings, but is the only means of bringing the industry back to a sound competitive position, we are afraid, rapid progress will be difficult. Even in a country like England, with sound trade unions, Labour has always been opposed to schemes of rationalisation which necessitate individual operatives looking after more machines than was previously customary, and the Government of India will realize that, in India, where we have to deal with illiterate Labour, capable of being easily misled, the difficulties are very much greater. To give one example, when absenteeism creates a temporary shortage of labour, a spinning boy, who usually minds one side, often minds double sides for days, but in spite of this, they object to taking on two sides permanently, and are actively encouraged in their opposition by certain trade union leaders. If, however, Labour can be persuaded to adopt a more reasonable attitude, the attainment of greater efficiency would not be difficult in the direction of spinners minding a larger number of spindles and weavers more than two looms. The Government of India will recognize that Labour has not yet learned to appreciate the fact that, in the face of severe competition from abroad, the very existence of the industry is dependent on a higher efficiency, and that it is to Labour's advantage to mind more spindles and looms. As indicated in a previous communication to Government, the introduction of piecework for spinners has been considered. My Committee think this reform should be preceded by standardisation of wages and musters, and this view is borne out by the unqualified opposition of Labour when the proposal to introduce piecework for spinners was discussed before the Fawcett Committee.

* Not printed.

The only other head under this question which requires comment is that which concerns the adoption of automatic looms and other improved types of machinery. My Committee are fully aware of the desirability of progress being made in this direction. It has been indicated in a recent letter to Sir George Rainy what is being done, but it is perhaps necessary to state that, in the present financial position of the industry, some mills find it difficult even to provide the funds essential for keeping the present machinery in proper repair, and with the present high prices of improved machinery, most mills will have considerable difficulty in installing the new and improved plant which the experimental work being undertaken may prove to be advantageous. If, however, the industry can evolve a satisfactory scheme of rationalisation with adequate finance, the progress towards introducing improved equipment may be expected to be greater. As far as automatic looms are concerned, it is problematical, at the prices now ruling, whether their introduction on a large scale would be an economic proposition unless worked double shifts.

No. 3.—At present, Bombay mills, like all other mills in India, are equipped for a general trade, with various sizes of looms in each mill, and as long as mills are individually owned and controlled, it will be difficult for them to specialise in the manufacture of particular kinds of cloth. An attempt is, however, being made to see whether some such scheme cannot be carried out in the case of fancy cloth and cotton blankets. If a grouping of mills is accomplished, it will be possible to move looms and other machinery from mill to mill, and this will naturally increase the pace of the advance towards specialisation.

No. 4.—My Committee consider that the existing organization of the mill industry in Bombay is satisfactory as a whole, but that it might be improved by amalgamation which would facilitate specialisation, joint buying and joint marketing. Certain millowners have recognized this fact for some time, and independently of the Association, some of the Association's leading members are at present working on a scheme for regrouping. When that scheme is in shape, it will be submitted to the Government of India, as it is recognized that no scheme could be carried through without liberal assistance from the Government, by a system of financial credits somewhat similar to that given by the Bank of England to the Lancashire amalgamation.

No. 5.—The question as to what measures could be taken to improve the existing system of management by Bombay mills underwent the closest scrutiny by the Tariff Board and the Fawcett Committee, and the steps which have been and are being taken to give effect to their suggestions and recommendations have been made clear in the recent correspondence which has passed between the Commerce and Finance Members and the Association, and special attention was drawn to the services rendered to the industry by Managing Agents in a letter dated 20th January 1930, and on page 2 of this letter. What is being attempted to improve the existing system of management is dealt with at some length in the answer to question 9 of your letter.

No. 6.—In answer to this question, I am to state that my Committee consider that in all industries, and not only the Bombay Mill Industry, it is desirable, as a general rule, to consider depreciation as a first charge on profits. My Committee, however, wish to point out that, during the last few years, most mills have made no gross profits on which depreciation could be regarded as a first charge. Attention is also called to the fact that, in many mills where depreciation has not been set aside in certain years owing to there having been no profits, it has been the practice in years in which profits were made, to set aside larger amounts towards depreciation than necessary for the year under report, so as to make up a portion of the arrears.

No. 7.—A statement has been submitted very recently to Government showing the steps taken during the last three years towards writing down of Capital. That statement indicates clearly how drastically Capital has been reduced in Bombay. Force of circumstances compels mills to write down Capital, and my Committee do not consider that anything further need be done to assist such writing down, since Government are aware that, besides the operation of other factors, creditors insist on Capital reduction as and when necessary.

No. 8.—My Committee regret that they are not in a position to give any opinion on this question, unless Government define what conditions they have in mind, under which it would be desirable to limit dividends. The question is, however, partially answered by the reply given to the question in paragraph 6. During the last few years, the gross profits of the Industry have not been such as to allow the payment of dividends in the majority of cases, though in a few cases, dividends were paid out of special funds ear-marked for the purpose.

No. 9.—Certain schemes have lately been placed before my Association regarding co-operation in the purchase of raw cotton and the marketing of lines of cloth in general demand. These schemes are receiving my Committee's careful consideration. They concern not only the members of my Association, but also the members of the East India Cotton Association and merchants engaged in the distribution of cloth. My Committee, however, hope, by appointing suitable joint committees to consider the implications of each scheme, to arrive at definite conclusions in a reasonable space of time. My Committee wish to assure Government that they are fully aware of the importance of the subjects, and are leaving no stone unturned to arrive at satisfactory solutions. A preliminary co-operative effort, which has already been made, is the running of an exhibition train to tour the North and North-West of India with the object of getting into closer contact with consuming centres and advertising the products of Bombay mills, and if this scheme is productive of good results, further schemes of a similar character will be given effect to.

As regards co-operation in the export of cotton cloth, the Committee are considering the recommendations of the Trade Mission, and would urge in this connection, the importance of appointing Trade Commissioners as early as possible. The value of co-operation in connection with both the export and home trade is fully realized by the Association, and in dealing with the problem, they have to take into consideration the enormously greater extent of the home market as compared with the possibilities of increasing trade abroad, to which pointed reference was made in the Trade Mission Report.

No. 10.—As indicated in an earlier paragraph, certain steps have already been taken by the Association on the recommendation of a joint committee of Agents and Managers of mills, to bring about better relations with Labour, but my Committee consider that progress will be hampered unless and until the Government of India proceed to amend the Trade Union Act so as to ensure that the unions registered under the Act adopt recognized trade union methods. The Association submitted their considered views on this subject in their memorandum to the Whitley Commission, of which a copy is enclosed,* and to pages 67 and 68 of which attention is drawn. In addition, my Committee are of the opinion that the control of trade unions should be vested as far as possible in men drawn from the ranks of the workers themselves, and that provisions should be made which would ensure that outsiders could only be employed by trade unions in purely advisory capacities. The Association would welcome trade unions composed of and controlled by the workers themselves, as in England, France, Germany and America, and would do everything in their power to promote their influence. To assist their development on sound lines, my Committee hold that the general education of the masses is essential and that it should be pushed forward as fast as possible, so that workers in our industries may understand what trade unionism is and its value to themselves and to the industry in which they are engaged.

6. My Committee are grateful to the Government of India for suggesting the various points, which, in their opinion, demand a close and searching examination. The foregoing paragraphs of this letter will show what has already been done, what is contemplated in the near future, and what may be possible. My Committee wish to assure the Government of India that they are fully alive to the seriousness of the position. On the prosperity of the industry, those engaged in it, along with a large section of the industrial and agricultural population of the country, are entirely dependent, and my Committee are determined to leave no avenue unexplored to establish any sound doctrine, principle, or method of re-organization which might aid in cutting down costs, and assist in keeping the industry in existence,

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* Not printed.

and those dependent on it fully employed. At the same time, in view of the severity of external competition and the rapidity of its growth, which has been so amply borne out in the Hardy Report, and in view of Labour's opposition to the reforms hitherto advocated, my Committee feel that, without the active co-operation and assistance of the Government of India, further progress will be difficult. It was with these facts in mind that the Industry has been urging Government, for some considerable time, that measures should be taken which would ensure a respite during which the severity of foreign competition would be reduced, and which would enable the industry to re-organize and re-establish itself. The position has been recently aggravated by the great financial stringency which has been prevailing for some time. With Government borrowing money on three months' Treasury Bills at 6½ per cent., merchants find it difficult to obtain credit at less than 10 per cent., thereby greatly restricting the movement of cotton, yarn and piecegoods.

7. In conclusion, my Committee are glad the Government of India desire to give the Association every possible assistance in the examination of the various problems confronting the Industry. My Committee welcome such assistance, and wish to assure the Government of India of their whole-hearted co-operation in every measure calculated to rescue the Industry from the parlous plight in which it is at present.—I have, etc.,

H. P. MODY,
Chairman.

APPENDIX 17.

WHITE BOOK ON THE SITUATION OF THE COTTON TEXTILE INDUSTRY.

NOTE ON THE LABOUR POSITION IN BOMBAY CITY.

The Labour Force.

Nowhere in India and in few, if any other parts of the world, is the relationship which exists between Capital and Labour a subject of greater delicacy and importance than in Bombay City. And nowhere in this City is that relationship of graver import than in the Textile Industry. No figures showing the numbers employed in the industry as a whole are available later than those of the census of 1921, which are no longer an entirely trustworthy index of the position. They show that 36.86 per cent. of the total population of the City were engaged in industrial occupations, and out of an industrial population of 433,417 no fewer than 133,988 were actually engaged in textile industries. A better guide to the importance of Bombay City as an industrial centre is the number of persons employed in factories. This information is given in Appendix A.

Capital Investment.

The amount of capital invested in the textile industries of the City is not inconsiderable. The latest figures available (August 31, 1929) mention 81 cotton spinning and weaving mills in Bombay Island, representing a paid-up capital of 14.76 crores of rupees of which 7 mills with a paid-up capital of Rs. 1.18 crores are not working. This paid-up capital does not, of course, represent the actual amount of money invested in the industry. The block account of 73 companies which have been analysed amounts to Rs. 27½ crores. These 81 mills contain 3,451,000 spindles and 74,825 looms. The approximate quantity of cotton consumed during the year, in candies of 784 lbs. was 284,424 candies and the average number of hands employed daily was 130,000. Upon the well-being of the textile industry in Bombay City, there depends, not only the welfare of the workers directly engaged and the safety of the capital invested in it, but the prosperity of the countless subsidiary industries which must wax and wane with the fluctuations of the textile industry, flourishing only when it is flourishing. It is scarcely an exaggeration, indeed, to say that the well-being of Bombay City

as an industrial centre is conditional upon the well-being of the textile industry. And an essential condition for that well-being is the maintenance of harmonious relationships between Capital and Labour.

Decline of Industry.

For some years past, unfortunately, this condition has been singularly lacking. The industry has been very severely hit, if not almost over-whelmed, by a period of extreme depression, a depression, it is true, which originated in circumstances largely beyond human control. It was in part the geographical situation of Bombay, for example, which originally put the Bombay mills in a strong position in the export of yarn to Japan and China ; but as that trade diminished and weaving increased, mofussil mills had the advantage of proximity to cotton supply and home markets. It would be too much to say that the situation cannot be remedied not only in the direction of industrial peace but in the direction of commercial efficiency. Such matters as the grouping of mills for specialisation in particular kinds of cloth, joint buying and joint marketing, writing down of capital and co-operative effort generally, are being closely examined by the Millowners' Association ; and these matters, especially if the problem of foreign competition can be satisfactorily settled, may have important effects in retrieving the situation. But, as the experience of recent years shows, comparatively little has hitherto been done, so far as the co-operation of the two great partners in the industry is concerned, to remedy the situation.

Prevalence of Labour Disputes.

During the last eight years the labour force in Bombay City has been restless and discontented and this has been specially marked in the case of those employed in the cotton mill industry, though the underlying causes are general and particular economic conditions. The primary cause of the discontent has undoubtedly been the period of depression through which the industry is passing. During the eight years from April 1921 to the end of June 1929, 738 disputes occurred in the Bombay Presidency, of which 401 or 54 per cent. occurred in Bombay City. Out of 1,309,511 workpeople directly affected by these disputes, 1,077,927 or a little over 82 per cent. were involved in Bombay City. The total number of working days lost amounted to 54,000,000, out of which the time lost for Bombay City alone amounted to 49,000,000 working days. Out of the 401 disputes which occurred in Bombay City, 317 or 79 per cent. occurred in textile spinning and weaving mills ; 19 or about 5 per cent. in metal and engineering concerns other than Railway workshops ; 7 per cent. in Railway workshops ; 7 per cent. in printing presses and allied concerns and the remaining 2 per cent. in miscellaneous concerns.

Summary of recent Industrial Disputes in Bombay City.

In 1924 a general strike occurred in the cotton mill industry in Bombay City which had its origin in the decision of the millowners of Bombay to discontinue the payment of the bonus which had been paid for five years. The Committee of Enquiry under the Chief Justice of the Bombay High Court which was appointed to enquire into the dispute reported that the mill workers had not established any enforceable claim—customery legal or equitable—to the annual payment of a bonus, and that the results of the working of the mill industry for the year 1923 did not admit of the payment of such a bonus. The strike lasted about two months. There was another general strike in the cotton mills in the City of Bombay at the end of the year 1925, which had its origin in the decision of the millowners to reduce the wages of all workpeople in the mills by 11½ per cent. owing to the severe depression of the industry. The total number of workpeople directly involved in the strike amounted to 151,986. The strike was brought to an end after about 2½ months by the issue of an ordinance by His Excellency the Viceroy suspending the collection of the excise duty with effect from December 1st, 1925. Whereupon the Millowners' Association in consonance with an assurance they had given to the then Governor of Bombay did away with the cut in wages.

In 1928 there was another general strike in the cotton mills which lasted from April 16th to October 6th and involved 147,644 workpeople. The underlying cause of this strike was the threatened general introduction of new systems of work and standardisation in

accordance with the recommendations of the Textile Tariff Board published in 1927. The general strike was called off on the understanding that the rates of wages were to be those prevalent in March 1927 pending the report of a Committee (the Bombay Strike Enquiry Committee) to be appointed by Government to enquire into the whole dispute. This Committee sat for over 5 months and its report was published on 26th March 1929. While negotiations to give effect to the recommendations of this Committee were in progress, trouble arose in connection with the dismissal of a worker in the Wadia group of mills. On April 24th the Girni Kamgar Union called a general strike from April 26th and by the 1st May this strike had spread to 64 mills, affecting 109,232 operatives. As His Excellency the Governor and the Government were, after various efforts, unable to find any common ground between the parties which might serve as a basis for the appointment of a Board of Conciliation, a Court of Enquiry under the Trade Disputes Act was appointed on July 3, 1929. The report of this Court of Enquiry was published early in September (see Appendix B) and in the intervening period the strike had gradually broken down and before the report was published it was virtually over and the men drifted back to work, without any settlement being arrived at on the points at issue.

Concern of Government.

The Government of Bombay are alive to the vital importance to the City and Presidency of restoring the cotton mill industry to a healthy condition. The number of employees involved and the amount of capital invested directly and indirectly is so great, and the possibilities of disastrous disturbances of the public peace in connection with industrial disputes so imminent, that they cannot afford to overlook any avenue which might lead to industrial peace. They have, therefore, been closely studying the position with a view to arriving at a correct assessment of the factors which have to be taken into account and clarifying the whole question and their own attitude towards it.

In view of the immense importance of a healthy mill industry to the general prosperity of the Presidency, and the disastrous consequences should it break down, and in order that the whole situation may be ventilated and every possible sound method of improvement examined and adopted, this Note has been prepared.

To clarify the position it is necessary, first of all, to define the responsibilities and examine the condition of the three great classes—Capital, Labour and the general public of Bombay—which, as well as Government, are affected by the depression in the textile industry ; and then to discuss the possible remedies for the situation.

Position of the Millowners.

With regard to the first-mentioned of these classes, the owners have been widely criticised for their failure to pay sufficient attention to the suggestions and recommendations put forward from time to time for the improvement of the industry.

The report of the Indian Cotton Textile Tariff Board usually known as the Noyce Committee, which was published in 1927, showed that the industry had not done all that could be done to meet competition. Up till the last few months at all events there had been a tendency on the part of the Bombay millowners to attribute their troubles to the lack of protective tariffs, without concurrently and sufficiently realizing that further protection, while it might perhaps stimulate the production of up-country mills, would not inevitably safeguard their own position. Amongst individual firms there was a lack of continuity of organization and of thoroughly trained and capable assistants. Some of the mills have been, and are being, bolstered up financially and they are a source of weakness to the whole industry. This aspect of the situation has been emphasized, both in public and in private, by the Head of the Bombay Government, and it is understood that the Millowners are now making a big effort to tackle the problem of rehabilitating the industry. The Committee of the Association has decided to accept the recommendations of the Fawcett Committee *in toto*. Revised standardisation schemes have been prepared as a basis for doing away with the proposed cut of 7½ per cent. in the weaving section and in other ways the owners are trying to improve the relations with their workpeople. Particulars of these suggestions will be found

later on in this Note. On the business side a concerted effort is being made to popularis Bombay goods and a special train has been chartered which is now touring India exhibiting the products of Bombay mills. It is also understood that negotiations are proceeding between various groups with a view to some form of amalgamation and centralised buying and selling.

Efforts for Improvement.

Moreover, in fairness to the Millowners, it should be pointed out that the Noyce Committee found that " by far the greatest disability in the cost of manufacture from which Bombay suffers in comparison with Ahmedabad and other up-country centres is in its high cost of labour and that the only alternative to a reduction in wages in the Bombay mill industry is increased labour efficiency and it is in this direction that the true line of advance lies." It was the attempt of the Millowners to attain increased labour efficiency by a standardisation scheme, which provided for more looms being looked after by weavers and more frames by spinners, that led to the strikes of 1928 and 1929, although the ostensible cause in the latter strike was not standardisation. The attitude of the Millowners, therefore, was that the Noyce Committee's recommendations should be taken as a whole and that if they were required to reorganize their methods of business they should also be able to reorganize their system of labour organization and payment. Their failure to effect simultaneous standardisation and to adjust wages have made it clear to the millowners that they must seek other ways of reducing costs and improving their buying and selling organization. And as indicated above, they are undoubtedly making efforts to improve the situation.

Number and strength of Unions.

On January 1st, 1930, there were 33 registered unions in the City, claiming a total membership of 144,230 in addition to 16 unregistered unions comprising 14,214 members. Of these unions, only five (all registered) exist in the Textile industry with a total membership of 58,246. One of these is the Bombay Girni Kamgar Union which claims a membership of 54,000 ; but as will be explained below, this figure cannot be accepted as even approximating to the facts as they exist to-day. Of the remaining 4 unions, the largest is the Bombay Textile Labour Union with a membership of only 2,484.

Next in order of numbers come the railways, including the railway workshops, but with these the Government of Bombay, so far as disputes rendering the use of the Trade Disputes Act necessary are concerned, have no direct concern because under the Trade Disputes Act the Government of India and the Railway Board are the authorities who appoint Boards of Conciliation or Courts of Enquiry in matters arising out of railways.

Next come seamen, but there has been no dispute in this industry for some years and here again the Government of India, through the Shipping Master, are in closer touch with the industry than the local Government.

The engineering trade, apart from the railway workshops, is not organized ; while another large industry—that connected with the oil companies—also has no effective trade unions, although there is one trade union registered.

When the Girni Kamgar Union called a general strike in the Bombay Presidency on April 26, 1929, it had undoubtedly more members than any other half a dozen unions put together. Its accumulated funds amounted to over Rs. 60,000 and its claim to a membership of 54,000 was probably not much exaggerated. The Bombay Textile Labour Union was opposed to the strike and succeeded in keeping its members, who were mostly in one geographical groups of mills, from going on strike. This, combined with the firm attitude of the millowners, broke the strike and the members of the Girni Kamgar Union started to go back to the mills within a few weeks of the strike being called. The failure of this strike had a disastrous effect not only on the Girni Kamgar Union, which lost the majority of its members and dissipated the whole of its funds, but upon the Bombay Textile Labour Union itself and the attempt of the latter Union to bring out the workers in one mill at Kurla just after the general strike had ended was a failure. Far from being able to profit by the disrup-

tion of the Girni Kamgar Union, the Bombay Textile Labour Union itself has lost many members, for, apparently, the millhands are at the moment distrustful of any form of trade unionism, seeing the hardships that the strikes of 1928 and 1929 had inflicted on them without any apparent benefit. There has been a slight recrudescence of activity in the past few weeks but the leaders of the last strike have quarrelled amongst themselves and both are trying to obtain adherents and to capture what organization there is left. The Millowners' Association has withdrawn its recognition of the Girni Kamgar Union, basing its decision on the reports of the Strike Enquiry Committee and of the Riots Enquiry Committee (see Appendix B) ; and at the present time the Union cannot be regarded as an effective force amongst the workers in Bombay.

The Bombay Millworkers' Union never had more than a few hundred members and is ineffective ; while the other Union—the Girni Kamgar Muhamandal—has a membership practically confined to the Colaba mills, which were not affected either by the strike of 1928 or 1929. The present position of mill labour may, therefore, be said to be that it is drifting, unorganized, and suspicious alike of trade unions and of its employers ; while the millowners experience difficulty in proceeding with the recommendations of the Fawcett Committee as regards mediation, because those rules depend upon a reasonable organization of the men into trade unions. It would, therefore, it is claimed by the millowners, be difficult to enter into negotiations with the present labour who could not give—and have frankly said they could not give—any guarantee that arrangements entered into by them would be accepted by the workers.

Public opinion and Government.

The calling of a general strike in April 1929 with the prospect of a long stoppage of work supervening upon the disastrous strike of the previous year greatly perturbed public opinion. The abstention of the Bombay Textile Labour Union, threw into relief the activities of the Girni Kamgar Union more particularly as several of the leaders of that Union had been arrested in connection with the Meerut case, while the public felt that the communal riots in the early part of the year had been fomented by the activities of these same leaders in stirring up animosity against the Pathans who helped to break the oil workers' strike. There was, too, a feeling that the object of the leaders of the Girni Kamgar Union in calling the strike in April 1929 was not to fight the cause of the workers and of trade unionism, but was in support of communist doctrines. Opinion on this point was definitely expressed in June, when His Excellency the Governor convened a conference of public and semi-public bodies to discuss the best method of dealing with the general strike. There was a strong opinion that action should be taken against the Girni Kamgar Union if sufficient evidence of its unlawful activities was forthcoming to justify that step. It was, however, soon apparent that the strike would not be so widespread as it was in 1928 and when the reports of the Court of Enquiry and the Riots Enquiry Committee, which confirmed the public opinion of the Girni Kamgar Union's activities were published, the strike was virtually over. The publication of these reports was not followed by any strongly expressed feeling for action against the Union such as was shown at the June conference. Communal trouble had disappeared, the order prohibiting meetings was ensuring peace and quietness in the mill area, and the mills were working. There was a somewhat widespread feeling that it would be best to let sleeping dogs lie. The Millowners' Association were naturally insistent that Government should take action on the facts disclosed by the reports, but the other bodies appeared to be content to leave it to Government to do what it thought best. A close examination by Government of the legal position showed that the only action that could be taken was to declare the Union an unlawful association under the Criminal Law Amendment Act—a use of the criminal law which did not appear to Government to be justified, especially when the Union had ceased to exist as a source of danger. After the lapse of five months since the Court of Enquiry's report was published, public opinion has ceased to express itself on those questions which were the principal issues at the Conference last June.

Government and the Industrial situation.

The position of Government as the fourth of the interested parties is simple. On the one hand it is anxious to do all that it can to assist the mill industry in Bombay, because it recognizes the enormous importance of this industry to its capital city and indirectly to

all India. In the second place, it desires to maintain industrial peace and it believes that such industrial peace can only be obtained if the mill operatives in Bombay are reasonably contented. Such contentment involves, not only sympathy on the part of the millowners, translated into practice by the payment of the highest wages that the industry can afford consistent with labour efficiency and by the provision of welfare activities and decent housing, but at the same time the exclusion of those external forces which seek to use labour for the propagation of subversive doctrines. It is unfortunate that certain individuals are fastening upon the workers deluding them with promises incapable of fulfilment and endeavouring to use the cloak of trade unionism as a mask for revolution. Such exploitation is disastrous to the working classes themselves and the Government desire to do everything possible to check it. The object of Government is in no sense to crush labour or to stifle the growth of any genuine trade union movement but rather to assist labour to organize itself generally for its own protection and for the purpose of enabling the employers to proceed with the consideration of the recommendations of the Textile Tariff Board and of the Bombay Strike Enquiry Committee.

Attitude of the Workers.

Having briefly indicated the general situation and the individual factors in the labour position, it is desirable to look at the problem as a whole and endeavour to visualise practical solutions, especially those which affect the workers. There is in Bombay a solid mass of some 140,000 mill operatives. The considerations which have been set out in an Appendix (C) indicating how and whence these workers are recruited appear to militate against their organization. In 1919 and in 1924 the mill operatives came out on strike in a body. But they did not come out in pursuance of a call to action raised by a properly constituted trade union of which they were members. A widespread grievance gave them temporary unity but they owed no allegiance to any trade union and they had no organization or funds behind them. The Girni Kamgar Union was the first union to undertake intensive propaganda and to organize a large body of workers into a trade union, with a regular organization, collection of subscriptions and accumulation of funds. The other trade unions had only a limited membership, although their organisation was on sound enough lines and they were controlled by well-known social workers. The strike of 1929, so far as the great body of workers was concerned, was mainly economic and not communistic. The men came out, not because their leaders preached red flag doctrines, the taking over of the mills by the workers and so on, but because they feared reduction in wages and loss of employment; and once having come out, the violent attitude of a comparatively few Girni Kamgar Union members prevented many of them from returning until they felt reasonably secure against intimidation. Their leaders were, however, under no delusions as to the objects of the strike. Most of them were new to the labour movement in the textile industry and their object in entering it was to cause trouble to the capitalist class. So far from doing anything to bring about an improvement in the industrial situation and to save the men from the consequences of their own folly, they did everything in their power to hamper negotiations and to make a settlement impossible.

The organization of labour is not impossible but the urgent necessity is good leadership by men who come into the movement purely as trade unionists, pledged to rectify the economic grievances of the men and not to mix them up with politics. A great benefit to labour would ensue if men of that type came into the labour movement in greater numbers than they have yet done.

Improving relations between Capital and Labour.

That it is possible to organize Indian labour on sound trade union lines is shown by what has happened at Ahmedabad. In that centre there is a strong trade union run by disinterested officials uninfluenced in their dealings on behalf of labour by the politics which it is known they strongly profess. With the assistance of this trade union it has been possible to attain a considerable measure of success in conciliation methods culminating in a tribunal of two arbitrators, Mr. Gandhi and Sheth Mangaldas, the leading millowner of Ahmedabad; and to its existence, amongst other factors, may be attributed the comparative stability and freedom from strikes of the Ahmedabad textile industry. It is true that these harmonious

relations may be largely attributed to the personal influence of Mr. Gandhi with the employers as well as the employees and it is also true that the Ahmedabad Trade Union boycotted the Whitley Commission in pursuance of Mr. Gandhi's policy of non-co-operation with Government. But making every allowance for these factors, it can be said that Ahmedabad offers an interesting and encouraging example of what can be done in the way of organizing labour. In Bombay there is no equivalent to Mr. Gandhi, nor is there the same close personal touch between the workers and the employers that one finds in Ahmedabad, where the average millowner spends the greater part of his time in his mill. As has been pointed out, the trade unions in the textile trade in Bombay are virtually non-existent, and recognizing this the millowners are endeavouring to get in touch with their men direct.

The Committee of the Bombay Millowners' Association have already decided to take action in many matters which do not depend for their effectiveness on negotiations with trade union leaders. They have circularised their members with the recommendation that they should prevent the accumulation of grievances and complaints by placing a complaint box, to which operatives should have free access, in the compound of all mills; that mill dispensaries should be made free and that an effort should be made in all cases to engage fully qualified medical officers to attend to them; that all mills should establish creches and that steps should be taken to supply information to mills intending to establish new creches as to the methods of running them and the approximate monthly cost. The Committee have further recommended that the policy of direct recruitment of labour should be encouraged by posting a notice in all mills stating (*a*) that all persons will be engaged by the manager and by the head of the department, (*b*) that any heads of departments, assistants or jobbers accepting bribes from the workpeople will be instantly dismissed. The Committee advise that a system of providing "discharge certificates" to operatives leaving service should be introduced, the certificate containing a record of service of the operative concerned, and that in all cases of recruitment the men presenting themselves for employment should be asked to produce their discharge certificates.

The management of the mills have been advised to make it clear to the workpeople that they are always ready and willing to consider sympathetically any complaints or suggestions that the workers may bring forward personally and the men have been told that whenever they feel they have cause for complaint they should speak about it to the head of their department at any time during the day and if the latter is unable to deal with a complaint the workmen should approach the manager personally when he comes into the department, the object being that no complaint should remain uninvestigated.

These measures—if only as an instalment—seem to be of a nature definitely calculated to improve the labour situation and it is to be hoped that the various millowners concerned will accept the recommendations of the Committee of the Millowners' Association and will act upon them without delay.

Possible remedies.

The suggestion has also been made that because the trade union leaders are, for the most part, ignorant of the technicalities of the trade from which the members of the union are drawn, the Trade Union Congress or the General Federation of Trade Unions in England should be asked to send out a man knowing the technicalities of the textile trade, who would be paid either by Government or by the industry and would not only represent the millhands in negotiations with individual employers or the Millowners' Association, but should also be a sort of permanent labour representative to sit on Boards of Conciliation or Courts of Enquiry, or preferably, Boards of Arbitration. An analogy has been drawn between a post of this kind and that of a conciliation officer under the Ministry of Labour in England and also with the labour representatives who sit on the Industrial Court. There is, however, no complete analogy. The conciliation officer is an impartial officer, whose duty is to keep the British Government informed as to the possibility or progress of disputes and to offer his services on either side, if his advice or mediation is required. The panel of arbitrators from whom the members of the Industrial Court are drawn is a considerable one and it is the invariable practice to select, as the workers' representative, a labour leader entirely unconnected with the trade which is the subject of the reference. For example, in a dispute

affecting Lancashire weavers, the workers' representative might be a railway man, and the employers' representative an engineer. In Bombay City, where the leading trade unionists are connected with a number of trade unions, this would be difficult while the suggested technical adviser to labour would obviously be partial because it is inevitable that in some stage of the dispute—probably at all stages—leading up to the Court or Board, he shall have represented labour in the negotiations with the employers. Concurrently it might be possible for the General Federation of Trade Unions in conjunction with organized labour in India to arrange for one or two workers of the right type to study the organization of trade unions in England.

Another suggestion which would depend upon the Government of India is that the Trade Unions Act should be amended so as to vest the Registrar with greater powers of supervision and intervention. The present Act which is based on the British model assumes that the trade unions will observe their rules and pursue the objects for which they are formed. Such an assumption is not justified in India, where the labouring population is ignorant and disorganized and easily falls a prey to unscrupulous and designing agitators who often seek objects which, if correctly understood, the members of their unions would not approve. At the present stage, the labourers need, above all things, impartial advice and guidance. It is possible that if the Registrar were vested with powers of inspection and possibly of audit, such a measure would assist trade unions—as it has already assisted co-operative societies—in getting on to sounder lines.

Another amendment of the Act which appears desirable is the extension of the powers of cancellation. It is unsatisfactory that a union which wilfully infringes its own by-laws and which seeks objects other than those for which it was registered cannot be cancelled but continue to enjoy immunities which it ought not to possess.

It is also for consideration whether the Registrar should not be vested with power to ascertain the correct membership of a union.

It should again be emphasized that in making these suggestions, Government does not desire to stifle the growth of any genuine trade union movement but does desire to see that that movement proceeds on lines which will really benefit the workers and not merely those persons who constitute themselves the leaders of the workers. Government would indeed welcome and would do its best to foster the growth of strong trade unions in Bombay which would genuinely set to work to solve the economic problems of the workers not forgetting the economic problems of the industry and will use the machinery of the Trade Disputes Act on any major occasion for the information and guidance of the public. Failing such trade unions, the action of the millowners in endeavouring to provide machinery for hearing the grievances of their workers is to be welcomed as at least one step towards securing industrial peace. Clearly much still remains to be done. More welfare work is an obvious line of approach ; while, if the haphazard system of recruitment and the opportunity it affords for exploiting the workmen is replaced by some form of Employment Bureau or other system of regulation, improved harmony is likely to result.

It is not the primary object of this Note to deal with the economic difficulties of the textile industry in Bombay or to consider whether or not the admitted depression in the industry can be met only by the imposition of a tariff. Admittedly, the disputes with labour have accentuated the difficulties and in order to escape from this trouble some owners are considering the possibility of moving to the mofussil, where labour is less likely to be affected by mass psychology. It is certainly a remarkable circumstance that neither in the general strike of 1928 nor in the strike of 1929, did the two mills at Colaba in the South of the Island come out on strike. They continued to work without any interruption for no other reason that can be ascertained than that they were undisturbed by propagandists from the North of the Island or by the general feeling of unrest which permeated that area. It is not necessary to elaborate by arguments how serious it would be for the capital city of this Presidency, if any substantial section of its principal industry were to move elsewhere.

General Conclusions.

To sum up, the position is that the Textile Industry in Bombay City is suffering from severe depression, partly due to the impossibility of selling the cloth it produces at remunerative rates and partly owing to unsettled labour conditions. The Millowners are now making strong efforts to set their own house in order and remedy the defects which the Noyce Committee pointed out. They are also endeavouring to improve their relations with their labour. If the millowners clearly demonstrate their definite steps towards and good faith in establishing a sound position it would seem very desirable that the industry should receive assistance during the transitional period. The Government of Bombay has taken up with the Government of India the question of amending the Trade Unions Act and the Trade Disputes Act and is also considering whether it would be of assistance to the industry if it set up a department on the lines of the Industrial Relations Department in the United Kingdom.

With regard to the question of a tariff, it seems to the Government of Bombay, that provided effect is given to the considerations mentioned, a case has been made out for protection against foreign competition. The present depression in the Bombay textile industry is economic rather than political and labour disputes are largely the result of the depression, not its primary cause. At the same time, the reorganization of the industry and the promotion of a more healthy atmosphere within it are the preliminaries essential to economic recovery. And it is agreed that these must be the conditions upon the satisfaction of which must depend the imposition of any protective tariff. Such a tariff must be carefully devised not to bolster up indefinitely uneconomic mills but simply to give the industry a breathing space in which it may effect its reorganization, and after a suitable period the tariff should be withdrawn if necessary.

APPENDIX A.

The following figures extracted from the latest annual report of the Chief Inspector of Factories in the Bombay Presidency for 1928 show the average number of persons employed in factories* registered under the Factories Act and their distribution between the different industries that are carried on on the island.

Average daily number of persons employed by different industries under the Factory Act in the Town and Island of Bombay :—

		Number of persons employed.
(1)	Government and Local Fund Factories	14,635
(2)	Textile Factories	121,323
(3)	Engineering Factories	17,921
(4)	Mineral and Metals Factories	476
(5)	Food, drink and tobacco Factories	2,195
(6)	Chemicals, dyes, etc., Factories	4,944
(7)	Paper and Printing Factories	5,234
(8)	Process relating to wood, stone and glass	1,118
(9)	Process connected with skins and hides	234
(10)	Gins and Presses	748
(11)	Miscellaneous (Laundries, etc.)	145
	Total ..	168,973

* A factory is a place where mechanical power is used and twenty or more hands are employed. In a few cases establishments employing ten hands may be included. Figures relating to factory workers would not therefore include large labour-employing industries such as the railways, docks, transport, buildings and construction, etc.

APPENDIX B.

Communism in the Labour Movement in Bombay City.

Communism entered the Labour movement in Bombay City in January 1927 when a group of the National Congress, having failed to obtain acceptance of their ideas by the Congress, formed a Workers and Peasants Party, one of whose objects was "to promote the organization of trade unions and to wrest them from their alien control." In May 1927 they started a paper called the *Kranti* (Revolution) which ceased publication at the end of the year owing to financial difficulties but was revived during the 1928 strike and was prominent in 1929. Towards the end of 1927 the leaders of the Workers and Peasants Party penetrated the existing labour organizations and a number succeeded in getting elected as office-bearers of the All-India Trade Union Congress. The first strike with which the Workers and Peasants Party was connected was in January 1928, when they were active in issuing leaflets and propaganda, but their efforts to bring about a general strike were frustrated by the counsels of the older leaders of labour. Soon after this, the leaders of the party gained a footing in the Girni Kamgar Mahamandal and issued propaganda to bring about the general strike which took place in April 1928. On the 23rd May 1928 they registered the Girni Kamgar Union, and it was soon apparent that their object was the destruction of capital and the establishment of a labour raj. They endeavoured to organize railway, transport and municipal workers, etc., and formed unions with members of the Workers and Peasants Party on their executive. In December 1928 they carried on a strike in the Oil installations at Sewri.

Findings of the Riots Enquiry Committee and Court of Enquiry regarding the Girni Kamgar Union in 1929.

The Riots Enquiry Committee and the Court of Enquiry under the Trade Disputes Act found as follows, regarding the Girni Kamgar Union :—

(1) that some of the leaders of the Union are communists ;

(2) that the Girni Kamgar Union was the basic cause of the riots in February 1929 ;

(3) that the leaders of the Girni Kamgar Union were reckless and violent in their speeches ;

(4) that they caused lightning strikes without just cause for the purpose of fomenting unrest ;

(5) that the blame lies wholly at the door of the officials of the Union for the state of affairs which prevailed during the months of March and April 1929 resulting in the general strike ;

(6) that the strike was prolonged by—

(*a*) the aggressive and mischievous propaganda of the officials of the Girni Kamgar Union,

(*b*) the inflammatory appeals made by them to the workers,

(*c*) picketing and intimidation by the strikers and acts of violence committed by them on non-strikers ;

(7) that the main difficulty in the way of settling the strike was the uncompromising attitude of the officials of the Girni Kamgar Union.

These facts regarding the activities of the Girni Kamgar Union having been brought to the notice of Government, consideration was given to the question whether it would be possible to take action against the leaders of the Union, whose activities constituted a danger

to the community and a menace to the welfare to the trade union movement in Bombay City. It was found, however, that no action under the Indian Trade Unions Act, either for the cancellation of the registration of the Union or otherwise, could be taken. It would have been possible to declare the Girni Kamgar Union an unlawful association under the Criminal Law Amendment Act of 1908, but it was not considered desirable to put this Act into operation against the Union which, as subsequent enquiries showed, had been disrupted by the strike and the members of which had not, so far as the great majority of them were concerned, been guilty of objectionable activities. The present position of the Girni Kamgar Union is that owing to various reasons it has for the time being at any rate ceased to be an effective force.

APPENDIX C.

Instability of Labour.

Industrial labour in Bombay City is largely drawn from the surrounding districts who are attracted to the city by the higher wages paid there as compared with agricultural wages and also because there is not enough work in the mofussil to support them. The bulk of the immigrants come from the Ratnagiri district, and other places next in order of importance are Poona, Kathiawar, the United Provinces and Satara. Only 16 per cent. of the total population of Bombay City was born in the city at the census of 1921. The sex ratio is only 525 females to 1,000 males as compared with a sex ratio in the Presidency as a whole of 919 females to 1,000 males. The figure of 525 for Bombay City may be compared with that for the big non-industrial city of Poona where the figure is 912. In a recent enquiry made by the Bombay Labour Office into the length of service of mill workers, which covered 1,400 mill-hands, it was found that not one of them had been born in Bombay City, 63 per cent. were born in the Konkan and 27 per cent. in the Deccan, the remainder coming from different parts of the country. The labour force in Bombay is therefore not permanent in the sense that the workers have permanently settled in the city where they follow industrial or other occupations and have lost all contact with their villages. On the contrary contact with the village is closely maintained. The family itself remains domiciled in the mofussil and the centre of the family life is in the ancestral village, to which the womenfolk return to bear their children and the menfolk when old age or disability comes to them, or when death causes a vacancy in the agricultural workers of the family. It may, however, be said that so far as the Bombay textile workers are concerned although they maintain a very close and living contact with their villages, most of them are permanent in the sense that they continue to work in the industry over a considerable period of time once they join it.

Migration.

The bulk of the passenger traffic between Bombay City and the Konkan including Kolaba, the Ratnagiri District and Janjira State is carried by small coasting steamers and figures obtained from the steamship companies show the great volume which this traffic attains. From Bombay, in round figures, the number of passengers to these three districts has been as follows :—

1925	384,000
1926	301,000
1927	338,000
1928	303,000
1929 (up to the end of October)	232,000

From these districts to Bombay the figures are :—

1925	374,000
1926	319,000
1927	342,000
1928	314,000
1929 (up to the end of October)	232,000

Two-thirds of these passengers come from and go to Ratnagiri district. The length of service enquiry, to which reference has been made above, shows that quite a considerable percentage of millhands enter the industry at a comparatively late age. While 21 per cent. of the operatives began work in the mills before their fifteenth year and 38 per cent. between the fifteenth and the twentieth year, 30 per cent. did not join until between their twentieth and thirtieth years while 9 per cent. joined their first mill after they had attained the age of thirty. One of the results of constant visits to the native village is to cause frequent changes in the personnel of a mill. In most cases the men do not ask for leave even if there is a regular system of leave in the mill, which is unusual. They simply leave their work, take their holiday and then come back to Bombay where they may or may not find employment in their old mill. Probably in 40 per cent. of the cases where workers leave their mill it is due to this cause combined with leaving the mill owing to illness and the desire to go to their native place for convalescence. Out of the 1,348 cases examined, 643 or 47.7 per cent. had served in only one mill, 294 or 21.81 per cent. in two mills, and 172 or 12.76 per cent. in three mills, 8.16 per cent. in four mills and the remainder, about 10 per cent., in five mills or more, the highest number of mills served by any one individual being 15. The above figures, of course, do not take into consideration the age of the workers or the length of time they have been in the industry. From this point of view the enquiry shows that in the case of operatives with less than five years' service to their credit 67 per cent. had remained in the same mill, while 42 per cent. of the workers with 5 to 10 years' service had also remained in one mill. Beyond that period the percentage varied between 25 and 45. Thirty-five per cent. of the workers between 15 and 35 years' service had served in four or more mills. The general conclusion therefore appears to be that quite a fair proportion of the operatives are able to remain with one or two mills for a considerable period, not because they never leave the mill, but because they are fortunate in being able to return to it.

APPENDIX 18.

COTTON TEXTILE INDUSTRY PROTECTION BILL.

LEGISLATIVE ASSEMBLY.

28th February 1930.

* * * * *

THE COTTON TEXTILE INDUSTRY (PROTECTION) BILL.

THE HON'BLE SIR GEORGE RAINY (Member for Commerce and Railways): Sir, I move for leave to introduce a Bill further to amend the Indian Tariff Act, 1894, and to amend the Indian Tariff (Cotton Yarn Amendment) Act, 1927.

MR. K. V. RANGASWAMI AYYANGAR (Madras : Landholders): Sir, we have not got the Bill before us.

MR. PRESIDENT: It is not necessary. The question is:

"That leave be given to introduce a Bill further to amend the Indian Tariff Act, 1894, and to amend the Indian Tariff (Cotton Yarn Amendment) Act, 1927."

The motion was adopted.

THE HON'BLE SIR GEORGE RAINY: Sir, I introduce the Bill.

* * * * *

A Bill further to amend the Indian Tariff Act, 1894, *and to amend the Indian Tariff (Cotton Yarn Amendment) Act,* 1927.

Whereas it is expedient further to amend the Indian Tariff Act, 1894, VIII of 1894, in order to protect the cotton textile industry in British India in respect of the manufacture of cotton piece-goods, and to amend the Indian Tariff (Cotton Yarn Amendment) Act,

1927, XXIII of 1927, in order to continue for a further period the protection already given to that industry against competition in cotton yarn produced under industrial conditions which enable such yarn to be produced at a cost below that at which it can be produced in British India ; It is hereby enacted as follows :—

Short Title.

1. This Act may be called the Cotton Textile Industry (Protection) Act, 1930.

Amendment of the Second Schedule, Act VIII of 1894.

2. (1) After Item No. 156 of the Second Schedule to the Indian Tariff Act, 1894, VIII of 1894, the following heading and Item shall be inserted, namely :—

" YARNS AND TEXTILE FABRICS.

156A	COTTON PIECEGOODS, not of British manufacture—		
	(*a*) plain grey, that is, not bleached or dyed in the piece, if imported in pieces containing any length of more than nine yards which is not divided by transverse woven headings ;	*Ad valorem* ..	20 per cent. or 3½ annas per pound, whichever is higher.
	(*b*) others	*Ad valorem* ..	20 per cent."

(2) The amendment made by sub-section (1) shall have effect only up to the 31st day of March, 1933.

(3) The words " or 3½ annas per pound, whichever is higher " appearing in the fourth column of Item No. 156A of the said Second Schedule, as inserted by sub-section (1), shall not have effect until such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Amendment of section 2, Act XXIII of 1927.

3. In sub-section (2) of section 2 of the Indian Tariff (Cotton Yarn Amendment) Act, 1927, XXIII of 1927, for the figures " 1930 " the figures " 1933 " shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

For several years the cotton textile industry, though one of the oldest organized industries in India, has been passing through a period of great difficulty. Since the war its internal organization has not been re-adjusted to an extent sufficient to enable it to meet severe competition from other countries where reorganization has already taken place. The condition of the industry is, in fact, very much that contemplated by the Fiscal Commission when in paragraph 100 of their Report they included in the category of industries to which protection might be granted an industry which, though not young, was suffering from some temporary deterioration or atrophy. From the evidence in the possession of Government it appears that during the last three years, and particularly in the last six months, the pressure of external competition has intensified, and that the cotton mill industry throughout India is depressed, though the extent of the depression varies at different centres. In Bombay Island, where in two successive years the mills have passed through prolonged and exhausting labour disputes, a stage has been reached when the continued existence of the industry is endangered. External competition is most severe in the class of plain grey goods which form a high proportion of the output of the Indian mills and particularly of those situated in Bombay Island. In these circumstances, emergency measures are called for in order to give the industry temporary shelter and time to reorganize itself and increase its efficiency. It appears further that the depression in the industry is due not to the competition of goods imported from the United Kingdom, but of goods imported from elsewhere.

2. In order to effect its object the Bill seeks to impose (*a*) a protective duty of 20 per cent. *ad valorem* on cotton piecegoods of all classes, and (*b*) a protective minimum specific duty of 3½ annas a pound on plain grey goods, these duties being applicable to goods not manufactured in the United Kingdom. Goods made in the United Kingdom will be subject only to the revenue duty. The specific minimum duty is required in order to afford adequate protection to the Indian mills in respect of that class of goods where external competition is most severe.

3. It is proposed that the protective duties should remain in force only for a period reasonably sufficient to enable the industry to reorganize itself. For this reason the Bill fixes the 31st March, 1933 as the limit of the period within which the duties will operate. The 20 per cent. *ad valorem* duty will come into force as soon as the Bill becomes law, and the date from which the minimum specific duty will take effect will be fixed by notification. This is necessary in order that shippers may have time to mark consignments of plain grey goods for weight.

4. The Bill also takes the opportunity to extend for a further period of three years the operation of the Indian Tariff (Cotton Yarn Amendment) Act, 1927. That Act was passed to meet competition from yarn produced in Japan under industrial conditions which were unfair by reason of the absence of any restriction on the night work of women in the mills. With the passing of the Japanese Factory Law of 1929 the unfair element in Japanese competition has disappeared. Meanwhile the total imports of twist and yarn from China increased from 945,000 lbs. in 1926-27 to 12¾ million lbs. in 1927-28 and to 11½ million lbs. in 1928-29, imports during the whole of the latter year having been subject to the specific minimum duty. The imports for the first nine months of the current financial year were 7½ million lbs. Until January of this year Chinese law placed no limit on the hours of work either of men or women, and no restriction on the employment of children. Information has very recently been received that on the 16th January, 1930, a law was promulgated in China which prohibits child labour and the night work of women, and limits the hours of work generally, but no evidence is forthcoming to show that any steps have been taken to make this law effective. In these circumstances, Chinese mills must still be regarded as possessing an unfair advantage justifying continuance of the minimum specific duty imposed in 1927.

NEW DELHI,
The 28th February 1930.

G. RAINY.

LEGISLATIVE ASSEMBLY.

13th March 1930.

THE HONOURABLE SIR GEORGE RAINY (Member for Commerce and Railways): Mr. President, I move that the Bill further to amend the Indian Tariff Act, 1894, and to amend the Indian Tariff (Cotton Yarn Amendment) Act, 1927, be taken into consideration.

It would be in accordance with past practice, Mr. President, if I were to speak at length when asking the House to take into consideration an important measure such as the Bill we have before us. I do not think, however, that it will be necessary that I should inflict on the House a very long speech. My Honourable colleague, the Finance Member, made a very full statement in his budget speech, in which he made it clear how the problem to be solved appeared to Government, and indicated the consideration which had led them to the particular solution embodied in the Bill. I do not propose to traverse at length the same ground again, though before I sit down, I shall briefly recapitulate the main points. Again, I do not propose at this stage to develop in great detail the reasons which, in the view of the Government, justify them in asking the House to adopt this measure. Some aspects of the case I have attempted to examine in detail in a note, copies of which were circulated to all Members of the House yesterday morning; and I do not propose to say a second time what is said in the note, partly because that document is largely concerned with figures, and the art of making masses of figures intelligible in an oral explanation is not one to which I can aspire, but mainly because a more natural opportunity of amplifying or supplementing what is said in the note

will present itself when some of the amendments on the paper are moved. The House is, I think, already in full possession of the views which the Government have formed and of the proposals to which their assent is asked; and at this stage my main task must be to explain briefly what the proposals are, to explain what exactly we are asking the House to do if it assents to the motion which I have moved, and also to explain why I have put down on the paper this precise motion.

Let me, Sir, before I come to the more important part of the subject say something about the provisions of clause 3 of the Bill. In 1927 an Act was passed imposing, for a period of two and a half years, a minimum specific duty of one and a half annas a pound on cotton yarn. This action was taken on account of a finding of the Tariff Board that labour conditions in Japan, as regards the hours of work of women and young persons, were such as to reduce the cost of production substantially, and that this competition was unfair. That date expires on the 31st March next, and it will be for the House to judge whether, as proposed by the Government of India, it should be continued. The grounds on which the Government of India propose its continuance are not the same as those advanced in 1927. Since then, a new labour law has come into force in Japan, which has made a very considerable change in the situation. In 1927 there was no limitation on night work by women; but under the new law, night work is forbidden between the hours of 11 p.m. and 5 a.m. Now, in India the restriction imposed is narrower, and night work by women is forbidden between the hours of 7 p.m. and 5-30 a. m. We have ascertained, however, that in Japan, when two shifts are worked, the actual hours are only 8½ hours a day for each shift, which compares with 10 hours in India. The latest information we have also shows that, on the whole, in the Japanese mills, the women work for shorter hours, are paid somewhat higher wages, and are perhaps better housed and better looked after by their employers than in the Indian mills. In these circumstances, the Government of India felt it quite impossible to say that labour conditions in Japan were inferior and therefore that ground disappeared.

There remained, however, another matter to be considered. When I spoke of an Indian Yarn Tariff (Amendment) Bill in 1927 in this House, I drew attention to a very remarkable change which had appeared in the trade returns within the previous months. The trade figures had suddenly become reversed, and instead of an export trade in yarn from India to China, an import trade in yarn to about the same extent from China to India had come into existence. I pointed out then that that was a matter which Government would have to take into consideration when the time came to consider whether the duty was to be changed or not. Now the information we have is this. At present no limit is imposed on the hours of work either of men or women in Chinese mills, and a number of mills actually work for two 12-hour shifts; there is no restriction on the employment of children and the wages paid are very low. In the last two years, the average imports of cotton yarn from China has amounted to about 10½ million pounds a year, and the average value is low. On the basis of these facts, it seemed to the Government of India that a clear case for the continuance of the duty had been made out. Their attention, however, was called, towards the end of February, to the provisions of a new law, which it was proposed to bring into force, and which, if full effect were given to it might alter the situation materially. The law, according to our information, prohibits child labour under 14, fixes the the daily working hours for adults at 8, with a possible extension to 10, prohibits work by women between 10 p.m. and 6 a.m. and provides for a weekly rest day. In its provisions, this law seems to be stricter than the law either in Japan or in India. It was promulgated on January 16th last. We have endeavoured to obtain information whether it was merely a project of the law, if I may say so, or whether it was actually being enforced. The information we have received is that no attempt has been made as yet to put it in practice. That is how the position stands to-day. Also yarn, produced under the conditions hitherto prevailing, must be on the market for a period of six months at least before any yarn manufactured under the conditions imposed by the new law, if that law were immediately to be brought into force, could come on the market. That being so, the Government of India felt they had no alternative but to proceed with the provision in the Bill providing for the continuance of the duty. If conditions change, and if it appears that labour conditions have been substantially altered for the better, then of course the question will be reconsidered. But I think I ought to say this, that the Government of India must hold themselves entirely free in that matter, and I do not propose to give any guarantee as to what the result of our consideration might be. We do not want

frequent changes in the duty on yarn, and we must reserve entire freedom to continue the duty for the period of three years for which it is now proposed to continue it. On the other hand, the Government of India must also reserve liberty to place a measure before the House, if that were thought fit, proposing the discontinuance of the duty. But as things are at present, we have no hesitation in asking the House to approve of this particular provision in the Bill. I have dwelt at some length on this point, Mr. President, because on this point this is the first opportunity anyone has had of making a statement on behalf of Government.

I turn now to the proposals in the Bill relating to cotton piecegoods. What are these proposals? As the House is aware, on revenue grounds alone, Government consider it necessary to raise the duty on cotton piecegoods from 11 to 15 per cent. Therefore, the Finance Bill contains a clause omitting the entry in the Tariff Schedule which imposes a duty of 11 per cent. *ad valorem* on all cotton piecegoods. The effect of that particular provision in the Finance Bill, if it stood alone, would be to bring piecegoods under the entry "Other manufactures of cotton not otherwise specified." In this Bill we propose certain further changes. In the first place, it is proposed to impose a duty of 20 per cent. *ad valorem* on piecegoods not of British manufacture; in the second place, the Bill imposes a minimum specific duty of 3½ annas a pound on plain grey goods not of British manufacture; and in the third place, the Bill defines the term "plain grey goods" for the purposes of the specific duty. I should like to say something, Mr. President, on each of these points. The grounds for the first proposal are that, unless the duty on piecegoods imported from certain countries is raised to 20 per cent., the protection given will not be fully effective. The reasons for not applying the higher rate of duty to goods of British manufacture are first, that the import and production returns of the last 20 years indicate that, with an advantage under the operation of the customs and excise duties, varying from 4 to 11 per cent., large quantities of goods imported from the United Kingdom have been replaced by Indian goods. With the 15 per cent. duty, Government have no doubt that this process of replacement must continue at an accelerated rate. In their view, nothing in excess of 15 per cent., duty on such goods is needed by way of protection. The second reason is that the burden imposed upon the consumer is out of all proportion to the benefit to the manufacturer. I have dealt with that point, Mr. President, in the note to which I have referred, and I do not think I need take up the time of the House by going deeply into the matter again. In substance, what the Government of India feel is this, that the 20 per cent. duty imposed all round would raise the cost to the consumer of enormous quantities of goods which are not in effective competition with Indian-made goods, and that the benefit which the Indian manufacturer could derive from the duty, within the period of three years for which it is proposed that it should be in force, would be very small, the reason being that the great bulk of British goods imported into India are woven from the finer counts of yarn, and it is not likely that, within a period of three years the Indian manufacturer would be able to produce any substantial quantity.

I turn now to the minimum specific duty on plain grey goods. Three reasons led Government to the conclusion that they ought to be dealt with specially. In the first place, these goods form the staple production of the Indian mills, and especially of the Bombay mills. In Bombay, the production of plain grey goods is about half the total production and in the mills in the rest of India about two-fifths. In the second place, it is in respect of this class of goods that the competition from abroad is most keenly felt and it is in this class of goods that the growth of foreign imports has been most rapid and most noticeable. In particular, in the class which is shown in the trade returns as longcloth and shirtings, the increase in the imports from Japan during the last three or four years has been very remarkable. In the third place, Indian mills are capable of producing, as they stand equipped at present, very nearly the whole of the country's requirements of this class of goods, putting aside the jaconets and mulls which are woven from the finer counts and are not made in India. Here Government felt that the 3½-anna duty would lay no unnecessary burden on the consumer, and that special protection ought to be given at the point where it was most needed.

I come now to the third point, namely, the definition of plain grey goods. As that definition stands in the Bill, it covers goods other than those which would ordinarily be classed as plain grey. I should like to explain why this course was adopted. The reason was that, unless the definition was somewhat extended, the protection proposed to be given would to a certain extent be ineffective. In the first place, a new class of imports, especially

from Japan, has come into existence in the last year or two, namely, *dhutis* with printed headings and we have evidence that, owing to the low price at which they come on the market, the competition of such goods is very keenly felt by the Indian mills. The definition includes as "plain grey" *dhutis* with printed headings, but excludes those with woven headings. In the second place, there is the danger of substitution. It would be a comparatively simple matter to substitute for a plain grey shirting, a similar shirting with a coloured woven stripe, and the protection would then become ineffective. Again, information has reached Government, that goods are being imported at low prices composed of bleached yarn with a pattern of coloured yarn. I understand that such goods would ordinarily be made from grey and coloured yarn and bleached in the piece afterwards. But in that case the yarn must be dyed in fast colours, but if bleached yarn is used, loose colours can be employed instead. The result is unsatisfactory alike to the purchaser and to the Indian mills, whose patterns are often imitated, and when the purchaser is dissatisfied with the imported goods, which he has purchased, he is very apt to transfer his dissatisfaction to the products of the Indian mills, which have been imitated. It was felt that, in the Bill, it was necessary, if possible, to provide against any danger of substitutions of the kind described.

Perhaps, Mr. President, I might turn now to what we are asking the House to do if they assent to my motion that the Bill be taken into consideration. I should like to make it clear that we do not ask the House, at this stage, to pass a final decision on the question whether, in the scheme of protection, there should be preference for British goods. If I were to ask the House to do that, I should be asking the House to rule out of discussion important amendments which stand in the name of Honourable Members opposite, and that is not my object. The principle for the Bill for present purposes must be taken to be this, that itis necessary, in existing circumstances; to protect the manufacture of cotton piecegoods in India, and beyond that, assent to this motion will not commit the House. On the other hand, having said so much, I must say more. I should be misleading the House if I conveyed the impression that Government have an open mind, or that they are prepared to discuss these various amendments on the footing that all of them are equally open for consideration. I have no desire whatever to mislead the House on that point, and indeed it would be entirely wrong if I did so. Drastic changes in the scheme embodied in the Bill, it would, I fear, be impossible for the Government to accept. But as regards one of these amendments, namely, that which stands in the name of my Honourable friend, Mr. Chetty, I am willing to say that, after full consideration, Government are prepared to accept that amendment.

I turn now, Mr. President, to another point. I think the practice has been very nearly invariable when a Tariff Bill is before the House, to ask the House to refer it to a Select Committee. I should like to explain why Government have not adopted this course on the present occasion, but have put down a motion for consideration. One reason is that the provisions of the Bill are not nearly so elaborate as the provisions of some Tariff Bills that the House will be able to recall. But that is not, of course, the main reason. The main reason is that Government regard the passage of this Bill, at a very early date, as of first class importance. My Honourable friend, the Leader of the House, in the Statement of Business which he gave the House a short time ago drew attention to the unsettlement of trade which must continue until the final decision on the question is reached. Now, if the Bill was sent to a Select Committee, a certain amount of delay would be inevitable, and Government are very anxious that that delay should not occur. It is obvious that, when substantial increases of duties are made, the merchants rightly and inevitably make the attempt to bring in large quantities of goods before the duties come into force. That, whether looked at from the point of view of protection or of revenue, is something which Government must be anxious to prevent if it can. Therefore, Government felt that the only thing to do in this case was to put down a motion for consideration and to ask the House to proceed with it as rapidly as possible.

I do not propose, Mr. President, to say very much more in moving my motion, but perhaps I might say something on the general point of view from which Government have approached the question. They have approached it from the point of view of their declared policy which has been approved by this House, the policy of discriminating protection. That policy requires that, when protection is given, it shall be given with due regard to the interests of the consumer. Now, that implies that account must be taken of the proportion which

exists between the burden on the consumer and the benefit to the industry, and the measures taken must be such that the former is not excessive in proportion to the latter. Protection must, of course, be adequate for its purpose and it should be given to the extent necessary at the point where it is most needed. But as long as the policy of discriminating protection is the policy which commends itself to the Government of India and to this House, it should not go beyond these limits. My Honourable friend, the Finance Member, explained in his budget speech that what we were proposing was a scheme with a limited objective for a limited period, and that the immediate object was the preservation of the industry or an important section of it, and not its ultimate development. The latter point is reserved for consideration during the Tariff Board's inquiry, which, if the provisions of this Bill are accepted by the House, would be held in the year 1932-33. When I say a limited objective, I refer especially to the condition of things which exists in the cotton mill industry in the Bombay Island. The situation there has been a cause of anxiety to Government throughout the past year and they have given much anxious time and thought to it. About the situation as it exists to-day, I do not think there can be any doubt, for all the information that reaches Government is to the effect that emergent measures are necessary if very dangerous results are to be avoided. Quite obviously, the reperecussions on the economic life in the city and the Presidency of any collapse in the Bombay mill industry would be exceedingly serious. It is on this ground that the Government of India are asking the House to take emergency action and to proceed with this Bill, notwithstanding the fact that it is not based on any detailed recommendations made by the Tariff Board.

Now, Mr. President, as regards this question of protection for the cotton textile industry, we have explained as fully as we can what our objects are, the methods by which we seek to attain them, and the reasons which, in our judgment, justify them. We have laid on the table the correspondence which has passed between His Majesty's Government and the Government of India. We have taken the House fully into our confidence and we must now leave the question for the judgment of the House. The Government of India believe that the scheme they have put forward is the best that could be devised in the interests of India, in the present circumstances, and that no variant would be equally effective or equally fair to all the interests concerned. They frankly recognize that, as my Honourable colleague made plain in his budget speech, the method adopted involves a preference to British manufactures, and he also made it clear that, in our view, this preference, far from being injurious to India's interests, was, when all the circumstances were taken into account, likely to further these interests and not to prejudice them. Unless we were convinced of this, no Member of the Government would have made himself responsible for the Bill. With these words, Sir, I confidently leave the Bill to the judgment of the House. (Applause.)

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MR. H. P. MODY: Sir, the Bill before the House is a very belated but welcome recognition of the position in which the textile industry of India finds itself to-day. For years we had been urging upon the Government of India the necessity of protecting our manufactures against competition from other countries.

MR. A.H.GHUZNAVI (Dacca Division : Muhammadan Rural): Was it India as a whole or Bombay alone ?

MR. H. P. MODY: Bombay alone in the first instance, and India as a whole for the last three years. I will come to the differentiation which is sought to be made between Bombay and the rest of India presently. We could not, however, get the Government to take effective action, and all that they did after much correspondence and discussion was to appoint a Tariff Board. That Tariff Board, Sir, which was very ably presided over by my Honourable friend Sir Frank Noyce (Hear, hear), recommended a 4 per cent. increase in the revenue duty.

I do not, Sir, at this stage propose to criticise either the Tariff Board's recommendations or the arguments which the Government of India employed in order to turn them down. My intention, Sir, is to place before the House as dispassionately, briefly and clearly as I can, on an important subject of this character, a general survey of the whole situation. I was

saying that the Government of India turned these proposals down, and I entirely agree with what fell from my Honourable friend, the Leader of the Opposition, this morning, that, had the Government of India, at that stage, come to the assistance of the Indian industry, the industry would not have found itself in the position in which it is at present.

MR. A. H. GHUZNAVI: I do not know if it is in such a bad plight.

MR. H. P. MODY: There are lots of things which my Honourable friend Mr. Ghuznavi does not know, but on which I hope to enlighten him before I have done. While the Government of India, like the unchanging East, were plunged in thought, Japanese competition increased in fierceness and intensity. In five years the imports went up from 217 million yards to nearly 550 million yards, that is, a rise of well over 100 per cent. Now, Sir, I do not want to say anything about the various reasons which have contributed to the success with which Japan has penetrated our markets . . . .

MR. A. H. GHUZNAVI (in a low tone): Do you make those goods in India?

MR. H. P. MODY: Yes, we make most of them.

MR. A. H. GHUZNAVI: Can you show that from your books and records?

SEVERAL HONOURABLE MEMBERS: Please speak up.

MR. H. P. MODY: Japanese penetration, as I have said, was very successful and was largely helped by the direct and indirect assistance which the State, pursuing a national policy, gave the Japanese manufacturers, and also by the fact that exchange was largely in favour of Japan for many years, and because of unfair labour conditions. However that may be, in the result, we had Japan pushing her goods at an alarming rate into our markets. My Honourable friend the Commerce Member said to-day that a material change in Japanese labour conditions has taken place through the adherence of Japan to the Washington Conventions. All that I want to say about that matter is, that if Japan adhered strictly to the Washington Conventions, which India was one of the first countries in the world to adopt, Japan would find it impossible to work two shifts. I am not concerned with whether conditions in Japan are better or worse than they are here, and whether Japan works 8½ hours as against our 10. The only consideration I would like to submit to this House is that, if Japan adhered strictly to the Washington Conventions, she would not find it possible to work two shifts, which give her such a considerable advantage over her competitors.

DIWAN CHAMAN LALL (West Punjab: Non-Muhammadan): Does the Honourable Member mean that Japan does not adhere strictly to the Washington Convention?

MR. H. P. MODY: If my Honourable friend had read the precise terms of the Washington Conventions he would have known that, under those Conventions it is impossible for any country to employ women and children for a stated period of 11 hours, in which the hours of 10 p.m. to 5 a.m. must be included in all cases. Japan has not adhered to that, and I submit, Sir, that if she did, she would not find it possible to work two shifts of 8½ hours each. I am not putting this forward in any argumentative sense. I am merely stating the facts of the situation. I say that, as a result of this fierce competition, which we have experienced from Japan, the textile industry throughout the country, and more particularly in Bombay, has suffered enormous losses. In the last five years, we in Bombay have lost nothing less than 10 crores of rupees. Now, Sir, there are various reasons for the losses we have incurred, due not merely to the extent of the competition which we have experienced from Japan but also the prices at which Japanese goods have been marketed. Anyway the result is there, that in a period of five years, the Bombay industry has lost over 10 crores of rupees.

PANDIT NILAKANTHA DAS: Will the Honourable Member enlighten the House in what way this amount has been lost?

MR. H. P. MODY: I have thought and spoken on this subject so much, that if I were to answer every query and if I were to allow myself to be drawn into a detailed argument with every speaker, I am afraid I would be trespassing very greatly upon the patience of the House.

MR. PRESIDENT: In that case, the Honourable Member need not give way.

MR. H. P. MODY: Now, Sir, I should like to give the House an idea of what this loss means, and on whose shoulders it has fallen. In the last three years nine mills have been reconstructed and have reduced their capital. They have reduced their capital from 7 crores 45 lakhs to 2 crores and 82 lakhs. In the same period ten mills have gone into liquidation, involving a loss to the investing public of 1.14 crores. These are the losses which the public has directly suffered, apart from the depreciation of share values and innumerable other items which go to make up the loss which all Bombay practically has suffered during the last few years. Something has been said about the Managing Agents by my Honourable friend, Mr. Das, and by other people. I will not allow myself to be drawn into a detailed discussion of that, but I would like to say that the much abused Managing Agents have borne their full share of the losses which have been inflicted upon the industry. In the last three years, the Agents in Bombay have given up 18 lakhs of rupees by way of commission. In the same period, they have lost 85 lakhs of their capital in the concerns in which they had invested it. On the top of that, Sir, two crores of the Managing Agents' own money, lent to the concerns of which they are the agents, has had to be converted into capital that is to say, to the extent of two crores. The Managing Agents have accepted a lesser security than the security which the mills offer. Besides, vast sums of money have had to be lent to their concerns by the Managing Agents at bank rate, or even less than the bank rate. In some cases even the interest has had to be given up.

Now, Sir, a great deal has been said in the last few years about the way in which the people in Bombay have managed the industry, and it has been urged that while we have been wailing about foreign competition, we have done nothing in the way of reconstruction. All that I can say is that, in the last few months, we have supplied ample information to the Government of India, and to various other people, showing what exactly has been done by the industry. It is not possible for me to repeat all that, but I would just like to say that, in a period of unusual difficulty, we have spent not less than 75 lakhs of rupees in Bombay in the matter of new equipment. We have reconstructed our industry, we have reduced capital. We have had to take mills into liquidation, because we did not like them to be a burden on the industry, and in the mater of efficiency in our internal organization we have done everything conceivable to set matters right. It might be urged that there must be something radically wrong with the Bombay industry that in spite of all this, we have incurred these enormous losses to which I have referred. It is unfortunate, Sir, and it is one of the things which has stood in the way of our obtaining a recognition of our just claims, that it should be so widely assumed that the position that I have been placing before you is entirely peculiar to Bombay. I say it is nothing of the sort. It is quite true that the industry in Bombay is in a much worse plight than the industry in various other centres, but I would like to disabuse the minds of Honourable Members here of any idea that the industry in other centres is by any means in a happy position. Let me give a few figures. Take the Central Provinces. I am taking the figures of seven mills, and excluding the Central India Mills managed by the Tatas, for the reason that that mill has been established for well over 50 years and is strongly entrenched financially. If you exclude that, and take the other mills, you find that, while they have a block of something like 2½ crores of rupees, they have made a total loss of 18 lakhs in the last five years. Not only are the visions of the golden days through which the industry in various provinces is supposed to be passing not correct, but so far as the Central Provinces are concerned, the industry has actually lost 18 lakhs of rupees. In Madras, at a time when the Bombay Mill industry's production had been greatly curtailed, thus conferring a considerable advantage on its up-country competitors, I find that, in 1928, on a block of 4 crores 30 lakhs, the net profit was just about 8 lakhs of rupees. That means less than 2 per cent.

Now, Sir, take Ahmedabad, the condition of which every one knows. But every one does not realize that, while Ahmedabad is by no means in the same position in which we or any other centre is finding itself to-day, the statements submitted by the Millowners Association of Ahmedabad go to show that the net return on the capital sunk in the industry, namely, the block account, has been no more than 4 per cent. in a period in which they are supposed to be experiencing an unusual degree of prosperity.

Take the case of Bengal, of which my Honourable friend Mr. Birla ought to know something. In three years the Bengal industry has made a loss of 32 lakhs of rupees. I am talking of the seven mills in Bengal, of which we have obtained the balance sheets. I find that, on a block of about 3 crores, the Bengal industry not only did not show even a reasonable return on capital, but actually lost 32 lakhs of rupees in the last three years. That, Sir, I hope will suffice to convince my Honourable friends, who have an open mind on the subject, that the industries in other centres, while they may be in a better position than we find ourselves in, are certainly not experiencing any measure of prosperity.

This was the position which confronted the Government of India in the course of the last year or two, and the agitation which we have been carrying on for the last five years had to be intensified. Among other things, I led a deputation of All-India Millowners to His Excellency the Viceroy in May last. That was followed by the appointment of a special officer, Mr. Hardy, to investigate the incidence and intensity of foreign competition. Mr. Hardy's Report is before the country. It is a very carefully compiled Report, and it says a good deal that required to be said in the matter of the competition which we are experiencing from various countries, particularly, Japan. On that, I led another deputation, this time to the Government of India. I think the House is entitled to know exactly what we placed before the Government of India, because I find that a great deal of misconception prevails on the subject. We asked the Government of India to give us protection to the extent of 20 per cent., with a minimum duty of 3½ annas. The Government of India have, for reasons which have been widely discussed in the last few days, not found themselves in agreement with our proposals. They have come forward with a proposal which, in view of their intention to accept my Honourable friend Mr. Chetty's amendment, amounts to this, that on all non-British countries the duty should be 20 per cent., with a minimum of 3½ annas per pound on plain grey goods from all countries. Sir, I am bound to state what effect this duty would have on the position of our industry. Without entering into any controversy. I would say that, though we have not obtained what we set out to obtain, the proposals now before the House are calculated to arrest the decline in our fortunes, and to give us a little breathing time within which to carry on and complete the reorganization on which we are engaged. The only point I would like to make in this connection is that the period of three years is much too short. The duty will not be felt for another six months, because of the heavy consignments of foreign goods which have already been sent to our markets, and 18 months thereafter the Tariff Board will pounce upon us and will want to know exactly what we have done. Be that as it may, it must be stated that the proposals now before us will enable us to have a little breathing time, and to carry on that reorganization which we regard as essential to the well-being of the industry.

I would just like, in this connection, if I may, to acknowledge with appreciation the labours of my Honourable friend Sir George Rainy. Sir, he knows very well that I have been fighting him for the last three years. I have never met, if I may say so, a more tough and formidable opponent in my life. But it is due to him that I should state that, though he has stood out resolutely against any relief to the industry for all these years, I am convinced that was because, so far as *he* is concerned at any rate, he did not feel that the case we had put up, or the necessities of the situation justified the imposition of a duty. But, Sir, he has now come forward with certain proposals, and I am bound to record my sense of appreciation of his labours in this connection. I would also like to say a word or two about my Honourable friend, Sir George Schuster, who has, from the moment he came to India, shown that he was very much alive to the grave plight of the industry and was anxious to do something for it if he could. But the position is there that we have not got what we wanted. Instead, we find ourselves on the horns of a dilemma. For one reason or another, the House and the country have been confronted with the issue of Imperial Preference. That issue is very important and very controversial, and far be it from me to try and ignore the sentiment against that principle. But, Sir, I would like to supplement what my Honourable friend, the Finance Member, just now said about the implications of the present proposals before the House. In his budget speech my Honourable friend said:

> "We do not and, in fact, we could not ask this Assembly to commit themselves at this stage to accepting the principle of Imperial Preference. We ask them to regard this proposal merely as a special measure, designed to meet the immediate emergency."

Sir, Imperial Preference may be a very controversial issue, but if you look at it in the only way in which it should be looked at, you will find that it is like any other economic issue, a strict matter of business, and not of sentiment. Imperial Preference must mean reciprocity of benefits, and if there is reciprocity of benefits, then, I take it, the opposition to the principle which exists in the country at the present moment would be largely done away with. But I would like to repeat, that the present proposals before the House must be regarded not as an acceptance of the principle of Imperial Preference on the part of the House or any section of it, but merely as in the nature of emergency measures which the House is asked to accept because the industry in Bombay and the rest of the country finds itself in a very grave position. Let me tell the House that, in this there is no hostility to our friends, the Government and the people of Japan. I have nothing but admiration for the efficiency of the methods and organization of the Japanese manufacturers. But, Sir, for one reason or other, the fact remains that their competition is killing our industry, and I say emphatically that no country, however friendly our relations with it, can be allowed to kill the indigenous industries of India. I want to ask my Honourable friends here what the Japanese Government would have done under similar circumstances. I venture to think that a situation like this would have received from them very sharp, and short shrift. They would not have waited for five long years deliberating as to whether the necessity existed, and when that was established, as to how much was to be given. There would have been a sharp and swift response from the Japanese Government if similar situation had confronted them. To come back to my point, the position is this, and my Honourable friend the Commerce Member made it clear this morning in his speech, that if the House is not prepared to accept these proposals, then the Government, so far as they are concerned, are not prepared to accept any radical amendments such as are tabled and will be moved in the course of the next few days. Under the circumstances, I hope this House will support these emergency measures for saving the industry. If they do not do that, I venture to submit that the industry must go to the wall, and I cannot conceive any section of the House wishing that. After all, as regards the differential aspect of the proposals, there is going to be a revision after three years, and I think I may say with confidence that if, in the course of the three years, it is found that the five per cent. differential duty has enabled Lancashire to penetrate our markets, displacing Japan, and that we find ourselves in much the same position as we are in, *vis-a-vis* Japan, then, Sir, I have not the slightest doubt that the Government of India will no longer be able to maintain at that stage that we should not be adequately and equally protected against Lancashire as well.

MR. M. S. ANEY: We require greater protection from there.

MR. H. P. MODY: I want the House to realise that this is a matter which admits of no delay. I have received telegrams, I am receiving them by the dozen every day, urging immediate action, because considerable consignments of foreign goods are pouring into Bombay and other markets, and that unless something is speedily done, the position of the industry for the next few months may not be happier than it is at present.

Sir, the situation that confronts the City of Bombay and the Presidency generally is a very grave one. Our Presidency contributed, on an average, over 4½ crores of rupees by way of income-tax all these years. The latest figures go to show that our contribution in the shape of income-tax has dwindled to less than 2 crores. The effect on the revenues of India has been no less marked. Five years ago, when the industry was not in a bad position, we contributed no less than 2 crores and 28 lakhs of rupees by way of supertax. That figure dwindled down to five lakhs of rupees a year or two ago. These facts speak for themselves, and if what I submitted to the House carries any weight with it, I have established three things—that we are menaced by very fierce and unequal competition from certain countries, that the industry in Bombay and other parts of India has suffered enormous losses, and that anything that was reasonably possible has been done to meet the situation what time the Government of India were deliberating as to what was to be done. My appeal now, Sir, to this House, is to take a long view of the situation, and not to be led away by extraneous considerations. I ask the House to realise that a great national industry is now, with its back to the wall, and that if they do not go to its assistance, it must be seriously and permanently crippled.

MR. K. C. NEOGY (Dacca Division : Non-Muhammadan Rural) : That also would be a sentiment.

MR. H. P. MODY : My Honourable friend Mr. Neogy's idea of sentiment is something remarkable. A national industry going to the wall, with crores of rupees loss to the public....

DIWAN CHAMAN LALL : How is it national ?

MR. H. P. MODY : I will presently convince my Honourable friend the labour leader that this industry is national in every sense of the word. And yet my Honourable friend Mr. Neogy says that if the State is asked to go to the assistance of such an industry it is a matter of sentiment. (Interruptions.) Sir, I would rather avoid these interruptions, because I have a habit of answering them in a way I would not like to answer them on this occasion, particularly in view of the fact that, in the last few days, from the various discussions which we have had with the leaders and representatives of various parties, I have noticed, to my very great gratification, a spirit of great friendliness to the industry and to those who conduct it. (Hear, hear and Applause.) In particular, Sir, I should like to refer to my Honourable friend the Leader of the Opposition, whose great sympathy and consideration for what he has repeatedly said is a national industry, is well known, and whose support of every national cause is beyond dispute. It is a matter of very great pain to me that, on an occasion of this character, I and some of my friends here should find ourselves in opposition to my Honourable friend, Pandit Madan Mohan Malaviya, and other friends, notably Mr. Jayakar. But, Sir, we cannot afford on this occasion to take stock of anything else, but the fact that we are to-day confronted with a very grave situation, and it is either a case of our being starved out of existence, or our struggling through a difficult period on to a period of reasonable prosperity. My Honourable friend Diwan Chaman Lall wanted to know how and why this was a national industry. Sir, I am surprised at a question of this character coming from anybody in the House ; I should like to tell my Honourable friend that an industry in which a hundred crores of rupees very nearly have been sunk, most of it practically Indian money, an industry which is very largely conducted.....

MR. A. H. GHUZNAVI : It has paid itself twice over.

MR. H. P. MODY : .....by Indian brains, Indian energy and Indian enterprise, an industry on which the employment of hundreds of thousands of people depend, an industry on the prosperity of which depends the well-being of millions of people who are in one way or another concerned with the industry's prosperity, I say, Sir, that if that is not a national industry, I should like to know what is a national industry. (Hear, hear and Applause.) I should like to add that, if the industry lives, labour lives and thrives. It may be that we have had our differences. Capital and Labour in all countries have their differences. But it is a fact that, in Bombay we are hoping to move gradually but steadily to a happier plane of relations between capital and labour. However that may be, it cannot be disputed that, on the prosperity of the industry, would depend in a very vital measure the prosperity of labour.

MR. FAZAL IBRAHIM RAHIMTULLA : Labour leaders thrive without the industry.

MR. H. P. MODY : Sir, there is widespread unemployment in Bombay at the present moment ; I think we are working about 20 to 25 per cent. short of our full strength, and that must mean unemployment to thousands of people. If the industry is enabled to tide over this difficult period and enabled to become prosperous, I ask my Honourable friend, Diwan Chaman Lall, whether it is not a fact that labour would benefit directly and vitally from such an improvement in the fortunes of the industry. Sir, we are all marching towards one definite goal, some of us haltingly, some of us resolutely, but the goal is one, and we are all marching towards it. We have all hopes that the day is not distant when India will realise the summit of her ambitions and natural aspirations. But, Sir, there is one aspect of the question which I want to put to this House, and through this House to the country, whether it is possible for India, even when she attains the fullest measure of self-government, to maintain her position in the Commonwealth of Nations, if her economic condition is on the low plane on which it stands at the present moment. It is obvious that, without opportunities for expansion of

trade and industries, the position in which the India of to-morrow will find herself will certainly not be very happy, although, she may have found the full realisation of her political ambitions. We have complained times without number—and I must say to my friends on the Treasury Benches, with the fullest justification—that the progress of India's trade and commerce has been impeded, if not throttled, by the policy pursued by the Government of India in times past. Are we in this House, on the present occasion, to pursue, however unwittingly, a policy which we have condemned times without number? That, Sir, is the true implication of the vote which this House is asked to give on this Bill.

MR. M. S. ANEY: No!

MR. H. P. MODY: I wish, Sir, the strength of my Honourable friend's tone would carry conviction to me. I do not think it carries conviction to anybody. I say, Sir, that if we want to be truly great, we want a national policy in trade and economics to-day. An industry whose stake in the country and whose importance and national character cannot be questioned, comes to your door asking for assistance, and I say the House will ponder long and ponder deeply before it will deny that assistance which we are pleading for to the greatest industry in the country.

LEGISLATIVE ASSEMBLY.

27th March 1930.

THE HONOURABLE SIR GEORGE RAINY: Mr. President, the discussion of this Bill has been in progress now for some four and a half days, and every aspect of it has been exhaustively explored by a number of speakers from every quarter of the House. It is obvious, that, if I were to attempt to reply to the debate on anything like the same scale, I might very easily exhaust your patience and my own strength. I do not think, however, that it will be necessary that I should do so, because, as regards a large number of points, the speakers have answered each other, and when that is the case, it is hardly necessary for me, at this stage, to speak on these points at length. Let me, however, at the outset attempt to reply briefly to the arguments of those who contend that no case for protection has been made out, and that, for that reason, the House ought to reject the Bill. The principal advocate of that view was my Honourable friend, Diwan Chaman Lall, and as has been said by previous speakers, in this matter, his course has been perfectly consistent, for he has always refused to support measures of protection for the industries of India, and expressed his intention not to support such measures, until they become in his sense national industries, because they have been nationalised. Into that region I will not enter; but one of the reasons which he gave against protection for the cotton mill industry was that the Bombay millowners were an undeserving set of people, and that he was not prepared to impose a burden on the consumer for their benefit. I think Government have already made it plain, Mr. President, that when they said the need for action was urgent, and that if immediate steps were not taken, the consequences might be very grave. They have had in view something bigger, more important, than the benefit of the industry in the narrow sense of the protection of the capital invested in it by the shareholders. That capital investment is of course an important question. But there is a very great deal more in it than that. Diwan Chaman Lall speaks always as the advocate of labour, but he will have to consider what the position of labour would be if a large number of mills in Bombay Island were compelled to shut down. We must also remember to what a large extent, as things are at present, the economic welfare of Bombay City and of a large part of the Presidency is dependent upon the cotton mill industry. Anything like a collapse in the industry must be attended by serious distress for a very large number of people, the bulk of whom are not directly, though they are indirectly, dependent on the industry. I think the House must look at it from that point of view.

Now what are the sins which my Honourable friend, Diwan Chaman Lall, attributed to the millowners of Bombay? One of them was that, during the boom period, there was a great deal of profiteering and that the prices to the consumer soared to unprecedented heights. When you have an industry, under the control of a large corporation, it is in a position to come to its own decisions and can to a large extent regulate prices, but when you have an

industry consisting of a very large number of small units each acting independently and there comes a time when there is a shortage of supplies, then what is usually called profiteering is almost inevitable, because every man feels that, if he does not raise his price, someone else will, and therefore, a condition of affairs arises which is very detrimental to the consumer but for which we are not entitled to say that any one in particular is to blame or is an undeserving person. Again it is said that Bombay millowners have not taken sufficient steps to bring themselves up-to-date and—I will not use a certain phrase, Mr. President, not only from the fear of giving pain in a certain quarter but because within the walls of this Chamber it is your prerogative to put the House in order and even my friend, Mr. Mody, cannot infringe that—but Government have never concealed their conviction that the future prosperity, nay even the future existence of the industry in Bombay Island is dependent on the carrying out of re-organization on a drastic scale by the Bombay mills. It is in the belief, and it is in the hope that the industry will find it possible to effect such a reorganization, that Government have put forward their Bill. I think my Honourable friend, Mr. Mody, in the past, from time to time, has felt that, if any admission were made that there were defects to be remedied and things to be put right, it might be construed as an admission that the case for protection was not very strong. Government do not look at it in that way, Mr. President. In their view, the need for reorganization does exist; but it is because they believe that reorganization is not only necessary but possible, that they are asking the House to take measures to provide a temporary shelter behind which that reorganization may take place.

Now, another argument which has been used in the course of the debate against protection is that the cost of production in Bombay is too high and that ultimately Bombay will be unable to hold its own in competition with mills in other parts of India where wages are lower, which are nearer the supply of raw cotton and which are also nearer their markets. Clearly the future—and only the future—can tell us what the right view about that is. But I think we have to remember that for certain kinds of production, Bombay has advantages, and that, owing to the large scale on which the industry is established there, the opportunity for rationalisation exists to an extent to which it can hardly exist in the smaller centres. What I mean is this, that it may be possible in Bombay, to a far larger extent than elsewhere, for particular mills to specialise in the production of particular kinds of cloth and thereby effect a reduction in costs which might more than offset the advantages enjoyed by mills at other centres. That at any rate is the belief of Government, and, as I have already said, it is their hope that measures to bring about results of that kind will be taken.

A third argument advanced by my Honourable friend Diwan Chaman Lall was this, that the burden on the consumer would be altogether too heavy, and that he ought not to be called upon to bear it. Now, Mr. President, I hope the time will never come when that argument will not be freely advanced in this Assembly. (Hear hear.) Honourable Members opposite have expressed the view that, when we on the Government Benches urge the interests of the consumer, we are not to be believed. For that reason it is all the more important that, on the unofficial Benches, there should be those who are not open to any suspicion. Rightly or wrongly, to this extent Government go with them. Quite clearly we cannot go the whole extent, because the policy of discriminating protection clearly implies that there must be some burden on the consumer and that, in spite of that burden, the results achieved are likely to be to the national advantage. But we go with them to this extent, that we feel that, in every proposal for protection which is put forward, a real effort should be made to ensure that the benefit which the manufacturer receives should be commensurate with the burden imposed. In an imperfect world, it may not be possible to secure that result completely, but at any rate the attempt ought to be made, and for that reason it is important, as I have said, that there should always be those in this House who take that point of view and who represent the interests of the consumer.

That completes, Mr. President, what I need say in reply to those who advocate the rejection of the Bill on the ground that no protection is needed, or at any rate, whether needed or not, is not justified. Other speakers have dealt in more detail than I can attempt to do with the minor aspects of that part of the case, and I should like to turn now, Mr. President, to what was said by my Honourable friend, Mr. Birla, in his criticism of the scheme embodied in the Bill, namely, that the protection proposed to be given was not adequate. He pointed

out how the capacity for production of the Indian mills had increased in recent years, and he expressed the view that, if Indian mills were to be able to sell freely, without undue competition with each other, it would be necessary to reduce the imports by something like 900 million yards. I have examined the figures, and I am unable to go the whole extent with my Honourable friend. I think, on the one hand, he has to some extent over-rated the productive capacity of the Indian mills when he puts their potential output at 2,700 million yards, while, on the other hand, I think he altogether underrates the reduction in imports which is likely to result from the adoption of the Bill. The record output of the Indian mills in the year 1927-28 was, I think, between 2,300 million and 2,400 million yards and it is possible that, by this time, we ought to put their capacity as high as 2,500 million yards. But, however that may be, I should like to draw attention to one particular point, and it is this. If Bombay sets to work to reorganize, it is inevitable that for certain months, particular mills will be shut down to enable re-equipment to take place, the old machinery to be removed and new machinery to be installed. Therefore during the period of re-organization, the output of the Bombay mills will be somewhat below the full output of which they might be capable. I think that is a point worth remembering. As to the reduction in the imports likely to result from the Government Bill. I have no doubt myself that that reduction will be substantial. Any one who has watched closely the trend of the figures of imports of cotton goods during the last five or six years must have been struck by the fact that, while quantities have varied, values have remained almost the same, with the result that the 11 per cent. duty brought in almost the same amount every year. That must mean that the public capacity to absorb piece-goods is very sensitive to price, and if the price rises, then we may expect to see, as a result of the higher duty, a substantial reduction in the imports from abroad.

MR. M. S. ANEY: May I ask the Honourable Member one question? Did the Honourable the Finance Member take into consideration the possible reduction in the imports in assessing the amount of duty which he anticipates to recover during the next year?

THE HONOURABLE SIR GEORGE RAINY: I am suggesting, Sir, that the increase in the duty from 11 to 15 per cent., *plus* the additional measures proposed in this Bill, must in the ordinary course of events result in a very substantial reduction in imports. Personally, I have no doubt of that myself at all. I am unable therefore to agree with my Honourable friend, Mr. Birla, that the scheme embodied in the Bill ought to be regarded as inadequate in the sense that it will not give the mill industry the protection that it needs, and all that I have been able to read of the reception of the Government proposals in Bombay, not as regards their form, but as regards their probable results, leads me to think that, on the whole the mill industry, while it does not agree that it has received all that it asks for or all that it ought to get, does not regard these proposals as inadequate in the sense that they will be ineffective, and I think my Honourable friend, Mr. Jinnah, was perhaps a little unfair when he referred to a metaphor used by Sir Victor Sassoon in a debate in 1927 about giving a broken crutch to a man who wanted a motor ambulance. Sir Victor Sassoon was speaking of a Government measure which imposed a specific duty upon yarn, but made no change as regards cotton piece-goods, and I quite understand that in those circumstances he should say he was being offered something different and something very much inferior to what he had asked for. But surely it cannot be seriously urged to day that, as regards this measure, we are not giving assistance of the kind which the industry has asked for.

One of the charges which has been brought against Government is this, that throughout we have been actuated, above all things, by a desire to benefit Lancashire. I am not too careful to defend myself against that charge. I do not believe even those who have expressed great doubt as to my motives think in their heart of hearts that I am such a Machiavellian person as they sometimes represent me to be; at least I should have very great difficulty in living up to the fanciful picture they have formed in their minds about me if they really entertain this view. But when they make that accusation, I think they completely underrate the extent to which the increase all round to 15 per cent. must effect a reduction in the imports from abroad, and quite as much from the United Kingdom as from elsewhere. Clearly what may happen in the future must be a matter of opinion, and no one is bound to accept mine, but I have not the least doubt myself that what Lancashire will lose owing to the increase of duty to 15 per cent. is a great deal more than anything it can gain by the

increase in the duty to 20 per cent. on goods from other countries. If what the Government of India had in their mind was to benefit Lancashire, surely they have taken the most unusual, remarkable and eccentric way of doing it. Attribute to us, if you like, the most subtle and Machiavellian motives, but it is a little hard if that accusation puts us in a position in which while we may be very Machiavellian, we must also be singularly stupid.

Let me turn for a moment to an aspect of the case which has been very frequently referred to by previous speakers, I mean the question whether this is Imperial Preference or not. Now, there again I did not find amongst other speakers complete unanimity as to what Imperial Preference meant and what it ought to mean, but I think I must say something on that subject in order to explain what the view of the Government of India is. When they say that they are not asking the House to accept Imperial Preference as a principle, they are undoubtedly asking the House to approve in this particular case the imposition of duties which will give preference to British goods. That is written quite plainly on the face of the Bill itself. But at the same time we say that we do not ask the House to accept Imperial Preference as a principle. Now, what do we mean by that? What we mean is this. If India were to accept Imperial Preference as a principle, then I suppose it would involve the establishment of at least a two decker tariff, with lower rates for Empire goods and higher rates for goods from elsewhere, and that would be done as evidence of India's consciousness of the benefit she derives from membership of the Empire. We are not asking India to do that. We are proceeding on different lines in this matter altogether. My Honourable friend, Sir George Schuster, speaking on the first day of the debate, made it clear, I think, to those who heard him, what the genesis was of the Government of India proposals and what he said I desire to endorse. My feeling was that, unless the 15 per cent. duty could be reinforced by something more from the minimum 3½ annas duty on plain grey goods, the proposals would be incomplete and would not fully meet the necessities of the case. Also I felt strongly, as the Government did, that an increase all round in the duty to 20 per cent. meant a burden on the consumer altogether incommensurate with the advantage to the manufacturer, and that, if that objection was given the weight which it deserved, then on those lines we could not proceed. And finally it came ,to this there was one way and one way only in our view by which we could do justice alike to the needs of the producer and the needs of the consumer. If in this case we could discriminate between imports from the United Kingdom and imports from other countries, the thing could be done, and we did not and do not see any other way in which it can be done adequately. Nobody doubts of course—it is indeed obvious—that at the same time the proposal will be advantageous to the manufacturer in the United Kingdom in the sense that his position is not so bad as it would be if the duties were left at 15 per cent. But I do most strongly contend that his position will be decidedly worse than if the duties were left at 11 per cent. as they were up to the 1st of March and therefore it is for that reason I cannot accept the charge as just, that what we are doing is giving protection for Lancashire and not for India. The benefit to Lancashire is incidental, while the benefit to India is fundamental in this Bill.

Much has been said, Mr. President, during the course of the debate on the subject of the fiscal autonomy convention, and it is right that I should attempt to explain clearly what exactly the convention is and how it operates. . . . .

MR. PRESIDENT: Who is to interpret the convention?

THE HONOURABLE SIR GEORGE RAINY: Mr. President, all I can do in this House is to explain the view which the Government of India take of it and leave it at that. Now, the *locus classicus* report on the subject will be found in the Report of the Joint Select Committee of both Houses which says, and I make no apology for quoting what is said there:

> "This examination of the general proposition leads inevitably to the consideration of one special case, of non-intervention. Nothing is more likely to endanger the good relations between India and Great Britain than a belief that India's fiscal policy is dictated from Whitehall in the interests of the trade of Great Britain. That such a belief exists at the moment there can be no doubt, but that there ought to be no room for it in the future is equally clear. India's position in the Imperial Conference opens the door to negotiation between India and the rest of the Empire, but negotiation without

power to legislate is likely to remain ineffective. A satisfactory solution of the question can only be guaranteed by the grant of liberty to the Government of India to devise those tariff arrangements which seem best fitted to India's needs as an integral portion of the British Empire. It cannot be guaranteed by statute without limiting the ultimate power of Parliament to control the administration of India and without limiting the power of veto which rests in the Crown. Neither of these limitations finds a place in any of the statutes in the British Empire. It can only therefore be shared by an acknowledgment of a convention. Whatever be the right fiscal policy for India, for the needs of her consumers as well as for her manufacturers it is quite clear that she should have the same liberty to consider her interests as Great Britain, Australia, New-Zealand, Canada and South Africa. In the opinion of the Committee therefore the Secretary of State should as far as possible avoid interference on this subject when the Government of India and its Legislature are in agreement and they think that his intervention, when it does take place, should be limited to safeguarding the international obligations of the Empire or any fiscal arrangements, within the Empire to which His Majesty's Government is a party."

There are two passages to which I would invite the special attention of the House. The first is this:

> " The grant of liberty to the Government of India to devise those tariff arrangements which seem best fitted to India's needs as an integral portion of the British Empire."

Now, those who composed the Joint Select Committee had very clear ideas of what they were discussing. Every one of them must have been familiar with that feature of Parliamentary practice and procedure by which no new taxation, and no increase of taxation, can be proposed to Parliament except by a Minister of the Crown. The initiative in such matters in the United Kingdom lies with the Crown, and I think it follows that in India the initiative must rest with the Government of India. It is the special function of Government to " devise arrangements " and to place them before the Legislature.

The second passage is:

> " The Secretary of State should as far as possible avoid interference in this subject when the Government of India and the Legislature are in agreement."

Here the point I desire to bring out is that the Joint Select Committee does not attempt to define the functions of the Government of India and the Legislature; it assumes them. The Committee are concerned with one point and with one point only, namely, the circumstances in which the Secretary of State should refuse to exercise his ordinary power of superintendence, direction and control. These circumstances exist when the Government of India and the Legislature are in agreement and beyond that the Committee does not pursue its investigations. The Government of India and the Legislature will discharge their respective functions in accordance with the constitutional practice adopted in all constitutions framed on the British model. The function of the Government is to submit proposals to the Legislature and it is the function of the Legislature to pronounce upon them. Difficulties of various kinds have, however, been raised and with these I must try to deal.

SIR HARI SINGH GOUR (Central Provinces Hindi Divisions: Non-Muhammadan): May I interrupt the Honourable the Commerce Member. He has omitted the crucial sentence in the whole of the paragraph that he has read. That passage is:

> " Whatever be the right fiscal policy for India, for the needs of her consumers as well as for her manufacturers, it is quite clear that she should have the same liberty to consider her interests as Great Britain, Australia, New Zealand, Canada and South Africa."

THE HONOURABLE SIR GEORGE RAINY: I read that passage, Mr. President. Perhaps the Honourable Member did not hear me.

SIR HARI SINGH GOUR: I did, but I point out that this is the crucial sentence which calls for an explanation.

MR. PRESIDENT: The Honourable Member does not give way.

THE HONOURABLE SIR GEORGE RAINY: The Honourable Member, I think, wishes to make my speech for me.

Difficulties of various kinds have however been raised and with these I must deal. One may be stated as follows. The fiscal autonomy convention, thus interpreted, confers upon the Government of India a degree of independence, irresponsibility, autocracy, if you will, that can never have been intended. They have ceased, it may be said, to be responsible to the Secretary of State and they are not responsible in the ordinary sense to the Indian Legislature. To whom then are they responsible? That is a straight question, Mr. President, and I shall try to give a straight answer. The fiscal autonomy convention means this, that, while there is always previous consultation with the Secretary of State, the final decision as to the proposals to be placed before the Legislature rests with the Government of India and with no one else. In this respect, apart from the previous consultation with the Secretary of State, the position of the Government of India is that of a Dominion Government which decides for itself what proposals it will place before the Legislature. To that extent the Government of India are independent, but for how long does this position of independence continue? For exactly the same period as it continues in a Dominion, namely, until the Legislature pronounces upon the proposals placed before it. As soon as the Legislature arrives at a decision, one of two things happens. Either the Government of India and the Legislature are in agreement, and in that case everything proceeds as in a Dominion and no outside interference can affect the decision. But when the Government of India and the Legislature fail to agree, there is a difference. In a Dominion if the question is of real importance, the difference results in a change of Government which restores harmony. In India, under the present constitution, no such result can follow. The actual effect is that the convention ceases to operate and the Government of India come once more under the control of the Secretary of State, for as soon as the Government of India and the Legislature are not in agreement, the convention is at an end. And if the question be asked, in what sense does the Government of India come again under the control of the Secretary of State, I would say this, that clearly the Members of the Government of India are responsible to the Secretary of State for establishing harmonious relations with the Legislature in this region, so far as it is in their power to bring about that result. That is one of the duties of our position.

Now, on this point, Mr. President, I should like to refer to what was said by the Right Honourable the Secretary of State in the House of Commons. The three sentences I shall quote are as follows:

> "Nor would any Secretary of State attempt to lay a finger upon this principle of tariff autonomy which has been established in practice for ten years in Indian affairs. There is Dominion Status in action; there is a Dominion attribute. It has now become part and parcel of the rights of India."

Now, it will be clear from the actual words I have quoted, that the Secretary of State is not referring to any new convention or any new interpretation, for he spoke of something which had been in existence and in practice for ten years. What has been the uniform practice throughout these years in respect of the tariff? The Government of India have framed their proposals and have placed them before the Legislature and the Legislature has passed judgment. Where there has been agreement, the Secretary of State has consistently refrained from interference, either at the preliminary stage when the Government of India decided what their proposals were to be, or at the final stage after the approval of the Legislature had been secured. But if the Government of India and the Legislature are not in agreement, what then? Is there no means of resolving the dead lock? None, I fear, under the present constitution, save the influence of time and persuasion which may induce one side or the other to modify its attitude. For, while in the sphere of tariffs, India already possesses Dominion Status; she does not as yet possess a Dominion constitution. But if the differences between the Government and the Legislature remain unadjusted, ought not Government, many will

ask, to give way and accept the opinion of the Assembly as decisive? I realize how naturally that view must appeal to those who sit opposite, but it is one which Government cannot accept. Duties and responsibilities are placed upon us by law, and we cannot divest ourselves of these even if we would. A suggestion of this kind would mean that, whatever changes in the tariff commended themselves to a majority of this House, or, perhaps some of my friends opposite would say, to a majority of the non-official Members of this House, or to a majority of the elected Members, should be brought into force whatever view Government might take. That would mean nothing else than the abnegation of their functions by Government in a very large part of the financial sphere. The message of the Cabinet has made it clear that the convention applies not only to duties imposed for protective purposes, but also to those imposed for revenue purposes, and from the constitutional point of view, that would be an intolerable position. In a sound constitution, each organ must discharge its appropriate functions, and the function of one cannot, without grave disorganization, be transferred to another.

What we are all looking forward to in the near future, Mr. President, is a step forward in the path of India's constitutional advancement. If the Conference in London should result, as it might, in placing the control of the tariff in the hands of those who, in one form or another, were responsible to the Legislature, then it would rest with the Member or the Minister to put forward his proposals, and for the Legislature to accept them, to modify them or to reject them. The Minister might or might not accept the changes made by the Legislature. But, if he did, he would become fully responsible for them and could not subsequently plead that the vote of the Legislature relieved him from his responsibility. If he did not, his resignation would follow in the ordinary course, and a Minister would take office who would carry out the the Legislature's decision. The point I wish to emphasize is this, that in no constitution framed on the British model, so far as I know, can the full control of tariffs and taxation pass to the Legislature, unless and until the power of removing the Government or part of it is transferred to it. But when that happens, the Executive Government have still their appropriate functions to discharge, for when important changes are in question, it is only the Government who have the requisite information and can discharge fully the responsibility for safeguarding all the interests concerned.

I have tried, Mr. President, to put clearly the view of the Government of India as to the interpretation to be placed upon the fiscal autonomy convention. Let me pass on to what has been said on the lines that the fiscal autonomy convention is a sham. Now, is that seriously urged? How could the policy of protection have been adopted at all in India without that convention? Where would the steel industry in India have been to-day but for the fiscal convention? And, as regards cotton, are memories indeed so short? Some speakers have referred to what took place in 1894 or 1895, when the cotton duties in India very nearly led to the downfall of the Liberal Government in England, but have Members also forgotten that, as late as 1917, when the customs duty on cotton piece-goods was raised from 3½ to 7½ per cent., it seemed not unlikely for two or three days that that change would bring down the Coalition Government in England, then in the very plenitude of its power. And, apart from the fiscal convention, how could the duty have been raised to 11 per cent. in 1921, or the excise duty removed in 1926, or, indeed, the duty raised to 15 per cent., as has been done in the current year? The answer is, because the Government of India and the Legislature were in agreement and the convention once having been fully and frankly accepted by His Majesty's Government in England, we have no reason now to apprehend interference from that quarter. (Applause from Official Benches). But the indispensable element which must be present in order that the convention may operate, is that the Government of India and the Legislature should be in real agreement; and if it were proposed that the Government of India's agreement must be assumed whenever a majority of the Assembly took a particular view, that would be an interpretation of the convention entirely novel and something quite different from anything that has existed since 1921.

Mr. President, I am afraid I have delayed the House a great deal longer than I intended when I began to speak, and it is time that I should bring my speech to an end. All I would wish to say in conclusions are two things. Firstly, that there have been a good many suggestions from the other side of the House by some speakers that the motives which have influenced the Government have not always been the best of motives, that they can hardly

believe that matters really are as we declare them to be, and that, altogether the circumstances are too suspicious. Now, I make no personal complaint about that and indeed why should I ? No one has ever been treated better by every Member of this House than myself and I do not regard it as a personal matter at all. What I do feel is this that, if this attitude of suspicion is too freely indulged in, Honourable Members will find that they are clouding their own judgment and making it impossible for themselves to arrive at a correct appreciation of the position.

The second thing I have to say is this. Much has been said of the past history of the cotton industry in India, and of the injury which it has suffered at the hands of Great Britain. I am not going to enter into these controversies, but I would remind the House that the situation with which they have to deal is not the situation of 1780, of 1818, of 1840, of 1882, of 1885, or even of 1917—not any of these situations—but they have to deal with the situation that exists in 1930. What is that situation ? The very existence of the industry in the Bombay island is endangered by competition from abroad, by competition from one particular country. Now in 1927, when this question came up before, the whole subject got clouded and became more difficult by allegations of unfair competition due to the hours of work by night of women in the Japanese mills. But I have already explained in an earlier speech that that has been cleared out of the way. What we are up against is an intensity of competition which may be asserted in certain ways, but which is due in the main to sheer efficiency, and it is for that reason that reorganization of the Indian industry becomes all-important, just as reorganization will have to take place in Lancashire if Lancashire is to hold its own, because a definite advance forward has been made in Japan, that great country which is at present showing an example to all the world. What we desire to see is that the Indian industry should take advantage of the opportunity given to it and should eventually be able to hold its own, even with the Japanese competition, without the need for any adventitious assistance. (Applause.)

MR. PRESIDENT: The question is:

"That the Bill further to amend the Indian Tariff Act....."

PANDIT NILAKANTHA DAS (Orissa Division : Non-Muhammadan) : Sir, I rise to a point of order. The question involved in this Bill is fiscal autonomy for India. I have heard the Honourable Member for Commerce explaining the convention of that fiscal autonomy to us in which the issue comes out clearly to the effect that the Government of India will either agree or not agree with the decision of the Legislature. I don't think the interpretation of the Honourable the Commerce Member to be correct. But assuming that it is correct, it follows that on questions involving fiscal policy like the one in this Bill, the Government of India and this Legislative Assembly are two distinct entities. The issue is whether the Government agree with the vote of the House or not. What should be considered to be the vote of the House in this question ? Now the Government command forty votes in this House.

MR. PRESIDENT : This is not the stage.

The question is :

"That the Bill further to amend the Indian Tariff Act, 1894, and to amend the Indian Tariff (Cotton Yarn Amendment) Act, 1927, be taken into consideration."

(Mr. President having put the motion declared that the "Ayes" had it.)

LEGISLATIVE ASSEMBLY,

31st March 1930.

The Honourable Sir George Rainy : It will not be necessary, Mr. President, I think, that I should speak at any great length as regards the amendments. But I should like to begin with what was said by the Honourable the Leader of the Opposition when he com-

plained that I did not, in winding up the debate on the consideration stage, reply fully to the arguments of my Honourable friend, Mr. Birla. Well, Mr. President, I spoke for 50 minutes on that occasion, and at that stage it seemed to me that, since an opportunity would naturally arise of replying to Mr. Birla in connection with the amendment, it seemed to me right that I should reserve most of what I had to say on the subject till then. My Honourable friend's view is that, if the proposals of the Bill become law, British manufacturers will be able to take full advantage of the difference between the 15 per cent. duty and the 20 per cent. duty, at any rate in the class of non-competitive goods, and that the result will be to put a sum, which he estimates to be about 2¾ crores annually, in the pockets of the British manufacturers. Now, the whole question is this. Is it likely, is it indeed possible, that the British manufacturer could actually do that? I have given full weight to the quotation which the Honourable Mr. Birla made from the Report of the Fiscal Commission on that subject, but my own belief is quite clear that the conditions are such that that result, or any result at all resembling it, is extremely improbable. Take the case of bleached goods. Ninety-five per cent. of the total imports into India come from the United Kingdom, and the imports from Japan are only about 1 per cent. Under those conditions, I think it is reasonable to suppose that the price of bleached goods must be fixed at present by the competition between the British manufacturers themselves—it is not the case that the Lancashire manufacturers constitute a combine or trust at present; on the contrary there is a great deal of competition between them—and I could hardly believe it possible that the imposition of an additional 5 per cent. against non-British goods could operate—seeing that the imports from other countries amount to only 5 per cent. of the total—could operate to increase the price by anything like the full extent of the difference on the duty, or indeed in this case to increase it at all.

Now, take the case of the dhotis. On the figures of 1928-29, the British percentage of the imports is 93 per cent. It is true that here the imports from Japan, although still comparatively small, are increasing rapidly. But I think it must still be true that, in the main, the price of dhotis, where they are of a quality, which does not enter into competition with dhotis made in India, must be fixed by internal competition between the British manufacturers.

Take the coloured goods. The percentage there is quite different. Not only from Japan but from other countries, proportionately there is a much larger import of coloured goods than in the other classes. But British goods still constitute 66 per cent. of the total, and if the prices are examined—I had some figures worked out, and I find that, whereas something like 86 million yards of the Japanese coloured goods would probably be subject to the specific minimum duty owing to their low price—and that is something like four-fifths of the total imports of coloured goods from Japan—in the case of the British goods, it is only about 17 million yards—which is about 5 per cent. of the imports—and the inference I wish to draw is that the British goods are of much finer quality than the great bulk of the coloured goods imported from Japan. Therefore, in the case of these finer goods, there is a very great preponderance of British imports, and the prices again will be determined by competition amongst the British manufacturers.

Several speakers have referred to the figures which I gave in the note which was circulated to Members of this House. The most signficant thing about these figures, to my mind, was the very clear evidence they supplied of how the cotton industry had been able to grow steadily and, as compared with any other industry in India, rapidly, against the British industry, notwithstanding the fact that, at no time has it had the advantage of more than 11 per cent. duty by way of actual protection. I think Honourable Members on the other side altogether underate the extent to which the increase of the duty to 15 per cent. is likely to restrict the market in India for British goods, and by restricting the market, to intensify the competition. That, I think, is an aspect of the case which deserves the very full consideration of this House. But I will say a little more than that. If the scheme in the Bill had actually the effect suggested, namely, that it did not keep down the burden on the consumer, but did place, at the expense of the consumer, a large sum of money in the possession of manufacturers in the United Kingdom that would be entirely and absolutely contrary to the intentions of Government, and we recognize, Mr. President, that this is a matter which, in the interests of India, ought to be kept under observation. What we are prepared to do, is to maintain, to the best of our ability, a continuous record of the prices of piecegoods during the

next year, and if the Bill becomes law, then at the end of the year when the new duties have been in operation for that period, to put an officer on special duty to inquire into this particular question as to what has been the effect of the duties upon the prices of cotton piecegoods.

Diwan Chaman Lall: Do I take it, Sir, if I may be permitted to interrupt the Honourable Member, that he means that, after a year's operation of this particular measure, Government will take steps to find out to what extent the burden on the consumer has increased ?

The Honourable Sir George Rainy: No, Sir, not necessarily to revise the measure, but at any rate to investigate, not the queston of what is happening in Bombay as regard manufacturing costs, but as to how the prices of imported piecegoods have been affected.

Diwan Chaman Lall: With what object ?

The Honourable Sir George Rainy: We would be prepared to lay the Report of the special officer on the table of the House so as to give the House an opportunity for discussion.

Diwan Chaman Lall: I want to be particularly clear about the Honourable Member's suggestion. Would Government be prepared to bring in a measure amending this particular Bill ?

The Honourable Sir George Rainy: If it were found that the effect of the measure was such as has been apprehended by Mr. Birla, that is, if it could be shown clearly that very large sums of money at the expense of the consumer were passing into the hands of manufacturers abroad, then Government would have to reconsider the matter. Now, Sir, I should like to refer briefly to another aspect of the case which has been rather casually touched upon by one or two speakers and was referred to at greater length by my Honourable friend, Sir Zulfiqar Ali Khan, namely, the effect of the proposals in the Bill, or indeed of the proposals in my Honourable friend the Pandit's amendment, on the interests of the cotton grower. Undoubtedly this is one of the interests which the Government of India have to keep in mind and to safeguard as far as they can. Apprehension has been expressed lest the effect of the proposals in the Bill might be to restrict the purchases of Indian cotton, and by a reduction of competition, to lead to the Indian cotton grower getting a lower price. Well, Sir, we have made an attempt to calculate so far as Japan is concerned, how much of the Indian cotton that goes into Japan comes back into India in the form of piecegoods ; and the best calculation we can make suggests that the percentage of the Indian cotton that comes back as piecegoods from Japan could not possibly be put higher than 15 per cent., and may be a good deal lower.

Mr. Mukhtar Singh (Meerut Division : Non-Muhammadan Rural) : What is the percentage of Indian cotton consumed in England and coming back to India as manufactured goods ?

The Honourable Sir George Rainy: What I was saying was that the percentage of Indian cotton exported to Japan which returns to India in the form of piecegoods was about 15 per cent. of the exports to Japan. My point is, Sir, that it is not only for the supply of the Indian market that Japan requires to import Indian cotton ; the great bulk of the Indian cotton that Japan uses is used for other markets. She has her own domestic market, there is the China market and there is the market in the Levant and East Africa, and these markets of course are not affected by the duty. Therefore I think that the apprehensions expressed as to the danger to the Indian cotton grower are perhaps a little inclined to be exaggerated. Nevertheless it is a matter which, as I have said, Government have a duty to safeguard, and when we place an officer on special duty at the end of the year, I think he might very well be deputed also to consider the effect upon the demand for raw cotton and the price received by the cultivator of raw cotton. Now this brings us back to the amendment of the Honourable the Pandit. This proposal that Government has put forward for a 3½ annas specific minimum duty on plain grey goods is put forward as a temporary expedient to provide a temporary shelter for the industry, especially in Bombay, so as to give it time to reorganize itself. But I am by no means sure that it is likely to form a permanent part of such tariff

arrangements as the Tariff Board may recommend some 2½ or 2¾ years from now. For there is always a danger that, if in a case like this you make the coarse goods relatively dear by a heavy duty, you might affect the Indian cotton grower unfavourably in so far as the demand was transferred to the finer goods rather than the coarser goods, and for that reason I am averse to any extension of the 3½ annas minimum duty to any class of goods except the plain greys, where it has got a definite temporary purpose to serve. I would ask the House to take that also into consideration. My Honourable friend Mr. Hardy this morning explained very clearly and lucidly to the House the administrative difficulties which in the view of Government make the plan of a 3½ annas minimum duty applicable to all classes of piecegoods practically unworkable. It would, we fear, lead to a congestion of trade, which would be found intolerable by the business community generally, and would operate in a very harsh way against those engaged in the trade. I am not going over the same ground again, but in addition I would say that the best consideration I have been able to give to the Honourable the Pandit's amendment has convinced me that his proposal is open to serious objections as compared with the plan in the Bill. So far as I have been able to anticipate the probable effect of his amendment, if it were to be incorporated in the law, I am afraid, it would be to a large extent to impose a high rate of duty where protection was not required, and to admit at a lower rate of duty a considerable amount of competitive goods which, under the Bill as it stands, would be subject to a duty of 20 per cent. That would be so at the present level of prices. But of course if prices were to rise—and we cannot anticipate that the present very low price of raw cotton and the consequent very low price of cotton piecegoods will continue throughout the three-year period—if there were an appreciable rise in the price, the difference to the industry between the proposals in the Bill and the proposals in the Honourable Pandit's amendment might become very large indeed, because as prices rose, a larger and larger quantity of goods would cease to be subject to the 3½ per cent. specific duty and would be subject only to the 15 per cent., duty, whereas under the Bill they would continue to be subject—I am speaking of non-British goods—to the 20 per cent. duty.

Now, Sir, my friend Diwan Chaman Lall cross-questioned me this morning to some extent about the Anglo-Japanese Convention. I can only say that I am afraid he has discovered a mare's nest. As I said this morning, when a treaty is made in the name of His Majesty the King Emperor, goods produced in any part of His Dominions are not described as goods of foreign origin. There is no question at all about that. We have kept our hands entirely free in this respect, and as I said this morning, there is not in existence any commercial agreement or treaty which limits India's freedom to grant preferential rates of duty to other parts of the British Empire if she sees fit.

Now, Sir, I promised that I would not be long, and I trust I shall be able to keep that promise. I am not going over the ground I have already covered at any length in earlier speeches, but I will again say to this House that, after giving my unbiassed judgment to all the various schemes and expedients that have been put forward, and after listening carefully to all that Honourable Members have said, I remain of the opinion with which I started, that the proposals in the Bill come nearer to providing for the needs of the situation than any other that can be devised. I recognize the heavy responsibility that rests upon us who sit on the Treasury Benches when we have to come to a decision as to what proposals we shall put forward as being the best in our judgment in the interests of India. I recognize that our propoposals should be subject to scrutiny, should be closely examined, and that Members of this House who disagree with us may naturally view with suspicion all our proceedings. I am not going to argue about all that. But whether I am believed or whether I am not, I am going to repeat what has already been said, that the proposals in the form in which they appear in the Bill originated in the Government of India and originated nowhere else and are supported by the Government of India because they believe that they are the best proposals they can make in the interests of India and for no other reason.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 4th April, 1930, and is hereby promulgated for general information :—

ACT NO. XVII OF 1930.

An Act further to amend the Indian Tariff Act, 1894.

Whereas it is expedient further to amend the Indian Tariff Act, 1894, VIII of 1894, in order to protect the cotton textile industry, in British India in respect of the manufacture of cotton piecegoods, and in order to continue for a further period the protection already given to that industry against competition in cotton yarn produced under industrial conditions which enable such yarn to be produced at a cost below that at which it can be produced in British India; It is hereby enacted as follows:—

1. *Short title.*—This Act may be called the Cotton Textile Industry (Protection) Act, 1930.

2. (1)—*Amendment of the Second Schedule, Act VIII of* 1894.—After Item No. 156 of the Second Schedule to the Indian Tariff Act, 1894, VIII of 184, the following heading and Item shall be inserted, namely:—

"YARNS AND TEXTILE FABRICS.

156A.—Cotton piece-goods (other than fents of not more than nine yards in length)—

(*a*) plain grey, that is, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings—			
(i) of British manufacture	*Ad valorem*	15 per cent. or 3½ annas per pound, whichever is higher.	
(ii) not of British manufacture	*Ad valorem.*	20 per cent. or 3½ annas per pound, whichever is higher.	
(*b*) others—			
(i) of British manufacture	*Ad valorem.*	15 per cent.	
(ii) not of British manufacture	*Ad valorem.*	20 per cent."	

(2) The amendment made by sub-section (1) shall have effect only up to the 31st day of March 1933.

(3) The words " or 3½ annas per pound, whichever is higher " appearing in the fourth column of Item No. 156A of the said Second Schedule, as inserted by sub-section (1), shall not have effect until such date as the Governor General in Council may, by notification in the *Gazette of India*, appoint.

(3) (1) *Amendment of the Second Schedule, Act VIII of* 1894.—In item No. 44 of the Second Schedule to the Indian Tariff Act, 1894, VIII of 1894, after the figure and words " 5 per cent." the figure and words " or 1½ annas per pound whichever is higher" shall be added.

(2) The amendment made by this section shall have effect only up to the 31st day of March, 1933.

L. GRAHAM,
Secretary to the Government of India.

APPENDIX 19.

CLASSIFICATION OF COTTON PIECEGOODS IN IMPORT TRADE STATISTICS.

No. 1725.

DEPARTMENT OF COMMERCIAL INTELLIGENCE AND STATISTICS, INDIA,
CALCUTTA, *17th February* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Revision of the classification of cotton piecegoods.*

I have the honour to say that statistics relating to the imports of Grey (unbleached) Cotton Piecegoods are at present classified in the Sea-Borne trade returns of British India under the following heads :—

GREY (unbleached)—

(*a*) Plain Grey—

Chadars.
Dhutis, Saris and Scarves.
Drills and Jeans.
Flannels and Flannellettes.
Jaconets including Madapollams, Mulls and Cambrics.
Longcloth and Shirtings.
Printers.
Sheetings.
T-cloth and Domestics.
Unspecified descriptions.
Total Plain Grey—

(*b*) Bordered Grey—

Chadars.
Dhutis, Saris and Scarves.
Drills and Jeans.
Flannels and Flannellettes.
Jaconets including Madapollams, Mulls and Cambrics.
Longcloth and Shirtings.
Printers.
Sheetings.
T-cloth and Domestics.
Unspecified Descriptions.
Total Bordered Grey—
Total Grey (unbleached) Plain and Bordered—

The Cotton Tariff Officer who has had to deal very exhaustively with statistics relating to cotton piecegoods in connection with his enquiry has suggested that the existing sub-heads of grey piecegoods under (1) Plain and (2) Bordered should be recast as below :—

GREY (unbleached)—

(*a*) Plain Grey—

Drills and Jeans.
Flannel and Flannellettes.
Jaconets including Madapollams, Mulls and Cambrics.
Longcloth and Shirtings.
Printers.
Sheetings.
T-cloth and Domestics.
Unspecified descriptions.
Total Plain Grey—

(*b*) Bordered Grey—
Chadars.
Dhutis, Saris and Scarves.
Total Bordered Grey—
Total Grey (unbleached) Plain and Bordered—

I should be obliged if you would favour me with the views of your Association as to the advisability or otherwise of adopting the proposed changes in the Sea-borne Trade Accounts of British India.—I have, etc.,

D. B. MEEK,
Director General.

No. 464/68 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd February*, 1930.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE AND STATISTICS,
CALCUTTA.

SIR,

SUBJECT :—*Revision of the classification of cotton piecegoods.*

I have the honour to acknowledge the receipt of your letter No. 1725 dated 17th February 1930 on the above subject and to inform you that the matter is receiving attention. —I have, etc.,

T. MALONEY,
Secretary.

No. 733/68 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *10th April* 1930.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE AND STATISTICS,
CALCUTTA.

SIR,

SUBJECT :—*Revision of the classification of cotton piecegoods.*

I am directed to acknowledge the receipt of your letter No. 1725 dated the 17th February in which the opinion of this association is requested on the advisability of adopting certain changes in the method of recording the importations of grey cotton piecegoods. In reply, I beg to state that my association has no objection to the alteration in the classification proposed by the Cotton Tariff Officer. At the same time, I am to point out that this minor change will not help materially towards the solution of the problem of making the import statistics and the production statistics easily comparable. The Tariff Board, as also Mr. Hardy, have pointed out the desirability of this, and my association is convinced that a more drastic amendment of the imports classification and the production statistics would be advisable, and would like to be informed as to whether the Government of India contemplate taking any steps in this direction in the near future.

2. In any investigation which the Government of India think fit to institute in this connection, I need hardly say that they may count on the closest co-operation and assistance from this association.—I have, etc.,

T. MALONEY,
Secretary.

No. 4066.

DEPARTMENT OF COMMERCIAL INTELLIGENCE AND STATISTICS, INDIA,
CALCUTTA, *23rd April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Revision of the classification of cotton piecegoods.*

With reference to your letter No. 733/68 dated the 10th April 1930 enquiring whether the Government of India contemplate taking any steps towards making the import statistics of cotton piecegoods and the production statistics easily comparable, I have the honour to say that, as originally agreed upon, your Association should suggest a revised classification so as to bring the production and trade statistics into line with each other. In January 1929 when Dr. Meek returned from Geneva, he met your Association and you gave him to understand that a Sub-Committee would be appointed to suggest a revised classification. The suggestions of this Sub-Committee have not yet been received in this department although several reminders were sent. I shall be obliged if you will kindly let me know whether the Sub-Committee was appointed since then and if so, what their suggestions are. As soon as this department receives the suggestions of the Sub-Committee appointed by your Association, the work of revising the classification would be taken up.—I have, etc.,

J. V. JOSHI,
for Offg. Director-General.

No. 1026/68 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *14th May* 1930.

THE OFFG. DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE AND STATISTICS,
CALCUTTA.

SIR,

SUBJECT :—*Revision of the classification of cotton piecegoods.*

I am directed to acknowledge the receipt of your letter No. 4066 dated 23rd April on the above subject, and to say that it is receiving the attention of my Committee.—I have, etc.,

T. MALONEY,
Secretary.

No. 1312/68 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *16th June* 1930.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE AND STATISTICS,
CALCUTTA.

DEAR SIR,

I am directed to acknowledge the receipt of your letter No. 4066 dated the 23rd April 1930 on the subject of the revision of the classification of cotton piecegoods. Reference is made in your letter to the fact that the Association had appointed a Sub-Committee in January 1929 to suggest a revised classification. This Sub-Committee's work was discontinued later while the Government of India were contemplating certain proposals which had been made for the introduction of a system of specific duties. The final decisions of the Government of India were not known until the publication of the 1930-31 Budget Statement, when the matter of import classifications was again taken up by this Association. The work of the Sub-Committee is now proceeding, but it will be some time before their final suggestions can be placed before the Government of India. Pending the submission

of their suggestions and the Government of India's decisions thereon, it is suggested that modifications might be introduced in monthly returns of " Accounts relating to the Sea-Borne Trade and Navigation of British India " under the head " Imports of Cotton Textiles."

Share of Chief Ports.—Each head of textile imports, should, in my Committee's opinion, indicate the share imported by Bombay, Bengal, Sind, Madras, Burma, as is at present done in the case of raw cotton.

TWIST AND YARN :—

Grey unbleached.—The imports of yarn 1-10s, 11-20s, 21-30s, are now so small that it is unnecessary to show them separately in the *monthly* returns. It is therefore proposed that, for the future, grey singles should be shown under three heads only, namely, 1-30s, 31-40s and over 40s.

Grey two-folds.—No change is recommended except that the share of each port should also be indicated.

White bleached.—The imports under 32s are almost negligible, and it is therefore proposed that there should be only two divisions, namely,—

(*i*) white bleached singles, and
(*ii*) white bleached two-folds.

Coloured.—Only one heading is necessary for singles and one for doubled yarns.

Mercerised.—The mercerised yarn is necessarily nearly all folded yarn. Only one head " mercerised yarns " therefore appears necessary, instead of the five now given.

Total twist and yarn.—No changes under this head are recommended.

The changes which my Committee would like to see introduced under the head cotton piecegoods manufactures are as follows :—

COTTON PIECEGOODS MANUFACTURES :—

Grey unbleached.—This heading is correctly sub-divided, but the quantities imported into various provinces should be given.

White bleached.—This heading should be sub-divided so as to show dhoties, saries, and scarves separately. The headings would then be :—

(*i*) Plain white and
(*ii*) Bordered white.

Coloured, printed or dyed.—Each of the main classifications should be separated and sub-divided into plain and bordered. The headings would then be :—

Printed goods :—

(*i*) Unbordered ;
(*ii*) Bordered—(bordered to include only garment goods such as dhoties, saries, scarves, lungies and sarongs).

Dyed goods :—

(*i*) Unbordered ;
(*ii*) Bordered—(See note above).

Woven coloured goods :—

(*i*) Unbordered ;
(*ii*) Bordered—(See note against printed goods).

I shall be pleased to hear from you, at an early date, whether the proposed modifications could be introduced in the near future.—Yours, etc.,

T. MALONEY,
Secretary.

No. 6651.

DEPARTMENT OF COMMERCIAL INTELLIGENCE AND STATISTICS, INDIA,
CALCUTTA, *4th July* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Revision of the classification of cotton piecegoods.*

I have the honour to acknowledge the receipt of your letter No. 1312/68 dated the 16th June 1930, on the above subject and to say in reply that the suggestions made therein regarding the changes in the existing classification of cotton twist and yarn and cotton piecegoods cannot be given effect to in view of the fact that frequent changes in the classified heads will simply cause a break in the continuity of the recorded statistics. I should however be glad to consider the final recommendations of the Sub-Committee appointed by your Association for the purpose.—I have, etc.,

J. V. JOSHI,
for Offg. Director-General.

No. 1785/68 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *25th July* 1930.

THE DIRECTOR-GENERAL OF COMMERCIAL INTELLIGENCE AND STATISTICS,
CALCUTTA.

DEAR SIR,

I am directed to invite your attention to the previous correspondence in regard to the revision of the import statistics of cloth.

My Committee are now in a position to send you for your consideration what they consider might provide a basis for the future classification of imported goods in the annual Sea-Borne Trade Returns. My Committee do not go so far as to say that the classification now sent to you is complete or perfect in every detail, but they hold that it forms a more suitable basis than the classification at present adopted, and desire to suggest that the Government of India might take steps to ascertain to what extent re-classification on the line suggested is possible by the appointment, if necessary, of an officer on special duty. —Yours, etc.,

T. MALONEY,
Secretary.

ENCLOSURE

Proposed Classification of Import Statistics.

GREY GOODS :—

I. Grey plain weave cloths, unraised, unbordered and containing no colour except in the selvage and headings, imported in pieces of more than 24 yards in lengths :—

(1) Weighing 6 ozs. or more per square yard—
  (*a*) Up to and including 30″ wide ;
  (*b*) Over 30″ and less than 45″ wide ;
  (*c*) 45″ and over 45″ wide.

(2) Weighing between 3.5 ozs. and 6 ozs. per square yard—
  (*a*) Up to and including 30″ wide ;
  (*b*) Over 30″ and less than 45″ wide ;
  (*c*) 45″ and over 45″ wide.

(3) Weighing under 3.5 ozs. per square yard—

(*a*) Up to and including 30″ wide ;
(*b*) Over 30″ and less than 45″ wide ;
(*c*) 45″ and over 45″ wide.

II. Grey plain weave cloths, unraised, unbordered and containing no colour except in the selvage—imported in pieces of 16-24 yards in length :—

(*a*) 39″ wide and under ;
(*b*) Over 39″ and less than 45″ wide ;
(*c*) 45″ wide and above.

III. Grey plain weave cloths, unraised, unbordered and containing no colour except in the selvage—imported in pieces of less than 16 yards in length (excluding dhoties) :—

(*a*) Up to and including 36″ wide ;
(*b*) Over 36″ and less than 45″ wide ;
(*c*) 45″ wide and over.

IV. Grey drill and twill weave cloths, unraised, unbordered and containing no colour except in the selvage :—

(1) Weighing over 5 ozs. per square yard.
(2) Weighing under 5 ozs. per square yard.

V. Grey dobby, jacquard, tappet or fancy weave cloths, unraised, unbordered and containing no colour except in the selvage.

VI. Grey flannelettes irrespective of weave, containing no colour—imported in pieces.

VII. Grey quilts and counterpanes—all weaves, but containing no colour except in the selvage.

BORDERED GREY :—

I. Dhoties, saries and scarves with woven headings—

(*a*) Shirting dhoties ;
(*b*) Jaconet dhoties ;
(*c*) Mull dhoties.

II. Dhoties, saries and scarves with printed or stamped headings.

BLEACHED GOODS :—

I. White piece-bleached goods of plain weave containing no coloured yarn except in the selvage or headings, imported in pieces of more than 24 yards in length—

(*a*) Up to and including 28″ wide ;
(*b*) Over 28″ and less than 45″ wide ;
(*c*) 45″ and over 45″ wide.

II. White piece-bleached goods of plain weave containing no coloured yarn except in the selvage or headings, imported in pieces of 16-24 yards in length—

(*a*) 39″ and under ;
(*b*) Over 39″ and up to 45″ wide ;
(*c*) 45″ and above.

III. White piece-bleached goods of plain weave containing no coloured yarn except in the selvage or heading, imported in pieces of less than 16 yards in length (excluding dhoties)—

(*a*) Up to and including 36″ wide ;
(*b*) Over 36″ and less than 45″ wide ;
(*c*) 45″ and over.

IV. White piece-bleached goods of drill and twill weave containing no coloured yarn except in the selvage or heading.

V. White piece-bleached goods containing no coloured yarn except in the selvage or headings, of dobby, jacquard, tappet or fancy weaves—excluding quilts, counterpanes, dhoties, saries and scarves.

VI. White bleached quilts and counterpanes and table cloths.

WHITE BORDERED GOODS :—

White bleached ground dhoties, saries and scarves—
(*a*) Shirting qualities ;
(*b*) Jaconet qualities ;
(*c*) Mull qualities.

PIECE DYED GOODS :—

1. Dyed Shirtings, Sheetings, Zephyrs, T-cloth and Domestics—
(*a*) 28″ and under ;
(*b*) Over 28″ and less than 45″ ;
(*c*) 45″ and over.

2. Dyed Cambrics, Madapollams, Muslins, Mulls, Jaconets, Voiles and similar plain weave goods—
(*a*) 28″ wide and under ;
(*b*) Over 28″ and less than 45″ ;
(*c*) 45″ and over.

3. Dyed Drills and Jeans.
4. Dyed Flannelettes.
5. Dyed Italians and Sateens.
6. Dyed Jacquard and Dobby cloths.
7. Dyed Tussore and Poplin Suitings.
8. Dyed Checks and Stripes (formed by change of weave or cramming only).
9. Piece Dyed Saries, Dhoties, Scarves.
10. Velvets and Velveteens.

PRINTED GOODS :—

1. Printed Shirtings, Zephyrs and similar cloths of plain weave.
2. Printed Cambrics, Madapollams, Muslins, Mulls, Jaconets and Voiles.
3. Printed Twills.
4. Prints and Chintz and Cretonnes.
5. Printed Flannelettes.
6. Printed Drills and Jeans.
7. Printed Sateens and Italians.
8. Printed Dhoties, Saries and Scarves.
9. Printed Chadars and Counterpanes.
10. Printed Velvets and Velveteens.
11. Printed Lungis and Sarongs.

WOVEN COLOURED GOODS :—

1. Shirtings, Zephyrs, and similar cloths of plain weave.
2. Coatings and Trouserings, Cashmeres, Serges and Tweed.
3. Striped Drills and Jeans.
4. Striped Twills.
5. Jacquard and Dobby Cloths.
6. Counterpanes.
7. Velvets and Velveteens.
8. Lungis and Sarongs.
9. Dhoties, Saries and Scarves.

APPENDIX 20.

PRICES OF COMPETITIVE LINES OF IMPORTED COTTON GOODS.

No. 725/88 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *9th April* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, SIMLA.

SIR,

The Honourable the Commerce Member, speaking on the Indian Tariff Amendment Bill in the Legislative Assembly on Monday, 31st March, stated* that the Government of India proposed to maintain a record of the prices of the main lines of imported piecegoods in the future in order to ascertain the effect of the new duties. Sir George Rainy also stated that the Government of India proposed to place an officer on special duty for the purpose.

My Association is particularly interested in the proposals outlined above, and are anxious to assist the Government of India to the fullest extent possible, and in this connection, suggest that the preparation of a weekly price record of the main lines of imported piecegoods could be taken in hand at once by the Customs authorities at Calcutta, Bombay, Karachi, Madras and Rangoon. They have been led to this conclusion by the D.O. correspondence which has recently passed between the Secretary of this Association and the Collector of Customs, Bombay, as a result of which the Collector was able, in the course of about a fortnight, to supply the Association with the information given in Appendix A.† The accuracy of the prices was confirmed to a large extent from other sources and no difficulty was met in ascertaining the weight per piece of the greater number of cloths enumerated in the list.

Information of this nature would be of very great value to all millowners in India, if made available at regular intervals, and my Committee trust that the Government of India will give serious consideration to the possibilities of giving effect to this suggestion. —I have, etc.,

T. MALONEY,
Secretary.

No. 1977-C.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE,
SIMLA, *22nd April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Proposal to maintain a record of the prices of the main lines of imported piecegoods in order to ascertain the effect of the new cotton duties.*

I am directed to acknowledge the receipt of your letter No. 725/88, dated the 9th

* I am not quite sure of the exact words used by the Honourable Member on the occasion, but believe that he indicated the possibility of Government taking action on the lines referred to.

† Not printed.

April 1930, on the above subject, and to say that the matter is receiving consideration. —I have, etc.,

LADLI PERSHAD,
Assistant Secretary to the Government of India.

R. S. R. No. 2806 of 1930.

NEW CUSTOM HOUSE,
BOMBAY, *12th May* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Weekly prices of specified lines of imported cotton piecegoods.*

You are probably aware that the Hon'ble Member in charge of the Commerce Department in the course of his speech on 31st March 1930 in the Legislative Assembly on the Cotton Textile Industry (Protection) Bill stated that Government were prepared to maintain a continuous record of the prices of imported piecegoods during the year 1930-31 and at the end of the year to put an officer on special duty to enquire into the effect of the duties upon the prices of cotton piecegoods. The Government of India are now arranging for the maintenance of such a record and have asked the Department of Commercial Intelligence and Statistics to decide, in consultation with me, the lines of piecegoods for which prices should be collected. Obviously it is not practicable to compile statistics for all lines, styles and qualities of cotton piecegoods and it will be necessary if the record has to serve a useful purpose to make out a list of selected lines of piecegoods and maintain a weekly record of their prices. I should feel obliged if you would kindly let me have your suggestions as to the representative lines that should be selected.

2. A very early reply is requested.—I have, etc.,

T. A. STEWART,
Collector of Customs.

No. 1535/88 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *5th July* 1930.

THE COLLECTOR OF CUSTOMS,
BOMBAY.

SIR,

SUBJECT :—*Weekly prices of specified lines of imported cotton piecegoods.*

I am directed to acknowledge the receipt of your letter R. S. R. No. 2806 dated the 12th May 1930, and in reply thereto, beg to submit the considered views of my Committee as to the list of imported piecegoods for which a price record might be maintained.—I have, etc.,

T. MALONEY,
Secretary.

Type of Cloth or count of yarn.	Number of lines of which it is suggested a price record might be maintained.	Particulars of brands from which the number given in Column 2 might be selected.	Ins.	Yds.	Lbs.	Remarks.
Grey Goods—						
Grey Shirtings	2 English ..	2000 Fari	39	37½	8	....
		100000 Fari	45	37½		....
		Dewhursts BBB ..	38	38½		....
	4 Japanese ..	Elephant and Flower No. 700	44	45	6⅝	....
		2 Sparrows	36	40	12	....
		Elephant and Flower No. 1800	44	38-38½	6½	....
		Bow and Arrow ..	44	46	9	....
		Horse in Diamond ..	38	38½	8½	....
		1 Sparrow	44	38-38½	8⅛	....
		Soldier..	36	40	12	....
		Peach	36	40	12	....
		Japan Cotton Co. 5151.	44	38	7	....
		Toyo 9898	38	38	10	....
		Japan Cotton Co. 3800.	44	38	11	....
		Toyo Menkwa : 44000.	44	38	6	....
Grey Jaconets ..	3 English ..	No. 18	45	22		....
		No. 636	44	22		....
		No. 138	40	22		....
Grey Mulls	2 English ..	5546	44	22		....
		2440	52	20		....
Grey Drills	1 Japanese ..	Elephant Brand ..	29	40	14	....
	1 American ..	Pepperell " Huns " ..	29	40	14	....
Grey Dhoties.—						
Shirting quality. .	2 English ..	Rifles 7000	44	8/9 Yds. per pair.		....
		Rifles 1572	50	11/8 Yds. per pair.		....
Jaconet quality ..	2 English ..	Rifles 9282	44	8/11 Yds. per pair.		....
		Rifles 4476	50	8/11 Yds. per pair.		The importations of mull dhoties are insignificant, and I suggest that the brands for mull dhoties be selected from Calcutta.
Mull Dhoties ..	2 English ..	....	....			
	2 Japanese ..	No. 600	44	10 Yds. per pair.		I suggest that the second brand be selected from importations into Calcutta; and should preferably be a dhotie with a printed heading.
Bleached Goods—						
White Shirtings ..	3 English ..	Liepmann 1500 ..	32/33	42		....
		Herbert Whitworth 2 Keys	35	40		....
		D. I.	35	40		....
	1 Dutch	H. B. T. C. 40000 ..	36	40		....
	1 Japanese ..	No. 800	33	42		....
White Mulls ..	3 English ..	66666	49	20		White mulls have recently been imported from Japan, but it is not yet possible to select a typical quality. If importations increase, steps should be taken to include at least one Japanese line.
		1703	53	20		
		1440	35	20		
		151	49/50	20		
		6000	58	20		
White Nainsooks ..	2 English ..	88	36	18		....
		888	36	18		....
		8888	36	18		....
		7373	43	18		....

Type of Cloth or count of Yarn.	Number of lines of which it is suggested a price record might be maintained.	Particulars of brands from which the number given in Column 2 might be selected.	Remarks.
BLEACHED GOODS —(*contd.*)—		Ins. Yds. Lbs.	
Dhoties and Saries..	6 English ..	1535 .. .. .. 42 8/9 yds.	per pair ....
		1005 .. .. .. 50 8/10 ..	,, ,, ...
		13000 .. .. .. 47 8/10 ,,	,, ,, ...
		151 .. .. .. 50 8/10 ,,	,, ,, ...
		99000 .. .. .. 50 8/10 ,,	,, ,, ...
		Lady Banoo .. .. 50 8/10 ,,	,, ,, ...
Bleached Twill ..	1 English ..	130 .. .. .. 34 40/45	....
....	....	150 .. .. 33-34 40/45	....
White Drills ..	2 English ..	Satin Drill R 52 .. 27 32/33	....
....	....	Satin Drill R 30 .. 27 32/33	....
DYED GOODS—			
Turkey Red Shirtings	2 English ..	....	No suggestions. The number of lines imported is extremely large, though the quantities of, each line are comparatively small. My Committee are thus unable to suggest what may be considered as representative brands for the class.
	1 Japanese ..	....	
Black Italians ..	2 English ..	Safe Brand (Tijori Chap) 30823 .. 53/54	....
		Do. 30826 .. 53/55	....
		Do. 31823 .. 53/54	....
Tussore Suitings ..	1 English ..	C76 .. .. .. 27 40/45	....
Plain Voiles ..	2 American ..	Regente 43/44 40	....
		Justica 43-44 40	....
Dyed Cotton Crepes	2 Japanese ..	Horse Brand 28/29 20	The name of a further brand will be submitted on receipt of information from the Japanese firms who have been consulted.
WOVEN COLOURED GOODS—			
Coatings and Trouserings	2 Italian ..	....	It is suggested that one line of single-width and one line of double-width trouserings or coatings should be chosen It has not been possible to submit the names of typical brands, merchants having informed the Association that brands are constantly changing, and price also depends to a very large extent on the design. Perhaps it might be possible for the Customs authorities to select two lines of plain Coatings or Trouserings.
Striped Zephyr Shirtings	4 English ..	....	No brands have been suggested, dealers having expressed the opinion that the range in designs and quality is too wide to permit of a satisfactory choice being made.
Lungis and Sarongs.	2 British	....	It is suggested that, as the importations of this type of goods is chiefly confined to Calcutta and Rangoon, the choice of representative lines should be made there.
	2 Dutch	....	

Type of Cloth or count of Yarn.	Number of lines of which it is suggested a price record might be maintained.	Particulars of brands from which the number given in Column 2 might be selected.	Remarks.
		Ins. Yds. Lbs.	
WOVEN COLOURED GOODS—(*contd*)—			
Striped Drills ..	2 Japanese ..	....	I am in consultation with a Japanese firm as to the lines which may be taken as representative.
PRINTED GOODS—			
Printed Jeans ..	3 Japanese ..	....	Same remarks as above.
Manchester Brands .	2 English ..	B. D. D. Chocolate Jeans—G. D. 4 .. 27 45/50	....
		Steiners Chocolate Jeans 27 45/50	....
Dhoties and Saries. .	4 English ..	5000 .. .. .. 50 8/9 yds. per pair.	It will be noted that only two brands have been suggested. The other two might be chosen by Calcutta importers.
		50000 .. .. .. 50 8/9 yds. per pair.	
ARTIFICIAL SILK GOODS—			
Art Silk Brocades . .	2 Continental ..	....	Dealers inform me that brands constantly change, and it has, therefore, not been possible to suggest representative lines.
Art. Silk Taffetas ..	2 Japanese ..	....	I am in consultation with a Japanese firm as to the lines which they consider to be representative of the trade.
Art. Silk Saries ..	2	....	Brands may be selected from Calcutta.
COTTON BLANKETS ..	2 Dutch	Crown Brand (Topi Chap) No. 1 48″ × 78″	Van Heek.
		Do. No. 1 48″ × 96″	Van Heek.
COTTON AND WOOLLEN MIXTURE RUGS ..	2 Italian	Concorrenza (Dholakia 54″ × 84″ & 54″ × 90″	Excluding fringes.
		Rangoon .. 54″ × 90″ & 60″ × 90″	Excluding fringes.
YARNS—			
A. *English :*			
Grey	32s	Yarn Candle Maker	....
	.. ..	Queen Ticket	....
		Lion and Crown	....
	40s	Orange Coloured Horse	....
	.. ..	Orange Coloured Goat	....
	50s ..	Egyptian Shanker	
	.. ..	Brand	....
	60s	Scorpion Brand	....
		Parrot Brand	....
		Black Horse Brand	....
Mercerised ..	2/80s	Hammer and Axe Brand	....
B. *Japanese :*			
Grey	32s	Boat Brand	....
	40s	Boat Brand	....
	2/42s	5 Stars Brand	....
Mercerised ..	2/42s	Nippon and Fugi Gas Brand	....
	2/64s	Do. do.	....
	2/82s	Do. do.	....
C. *Chinese :*			
Grey	40s	Football Chhap	....
	2/42s	Football Chhap	....
ARTIFICIAL SILK YARNS	2 Continental ..	Chatillon — Horse Ticket—150 Denier.	....
		Snia—Krishna Ticket —4th quality	....
	1 English ..	Courtaulds — 150 Denier—X-quality..	....

No. 1615/88 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 14*th July* 1930.

THE COLLECTOR OF CUSTOMS,
BOMBAY.

SIR,

SUBJECT :—*Weekly prices of specified lines of imported cotton piecegoods.*

In continuation of my letter No. 1442/88 dated the 27th June 1930, I am now in a position to enclose further particulars regarding the standard lines of Japanese fancy piecegoods and yarn imported into the Indian market.

My Japanese friends write to me as under :—

" *Turkey Red Shirtings.*—The only class of goods that are imported and selling in the Bombay Market under this category is Dyed T-cloth varying in weight from 4 to 6 pounds. The dimensions are 27/28 inches by 25 yards. The popular brands are the following :—

Toyo Menka Kaisha's No. 616 and 635 ; Ticket : Palm Tree ;

Gosho Kabushiki Kaisha No. 6600 ; Ticket : Marwar Dancing Girl ;

Haji Hassan Dada's No. 626 : Ticket : " Circus " ;

Ahmed Abdul Karrim Bros. No. 625 : Ticket : Umbrella.

Shippers of the above are their respective offices in Japan.

Dyed Cotton Crepe.—Dimensions : 30 inches by 20 yards.

" Horse Brand "—Manufacturers : Mima & Co. ;
Imitation Horse Brand—Manufacturers : Mima & Co.
Camel Brand.

Woven Stripe Drills.—

No. 171 : Ticket Bird : 27 inches by 30 yards, Makers :—Maruima Mempu Kaisha ;
No. 505 : Ticket Bird-Flag : 26 inches by 30 yards, Makers :—Maruima Mempu Kaisha.

Printed Jeans.—There are at present only two qualities of these selling in the market—one is of finer twills which is called FIRST QUALITY and the other is of coarser twills which is called SECOND QUALITY. There are no special brands or numbers in these qualities, as the designs in this class of goods are of more importance, which are changing from time to time.

The usual dimensions are 27/28 inches by 30 yards.

Japanese Artificial Silk Taffetas.—There is no standard quality or brand in this class of goods also. Various qualities of various designs are imported. The usual dimensions are as under :—

26″ by 30 yards.
27″ by 30 yards.
28″ by 30 yards.
38″ by 30 yards.
42″ by 30 yards.

Yarns :—

20s-32s not imported from Japan owing to specific duty ;
2/42s : very small quantity imported from Japan : Standard Chop : " Five Stars."—I have, etc.,

T. MALONEY,
Secretary.

No. 2201/88 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd September* 1930.

THE COLLECTOR OF CUSTOMS,
BOMBAY.

SIR,

SUBJECT :—*Weekly prices of specified lines of imported cotton piecegoods.*

I have the honour to invite your attention to my letter No. 1535/88 dated the 5th July on the above subject and to request that this Association may kindly be informed whether Government have come to any decision in this matter.—I have, etc.,

T. MALONEY,
Secretary.

No. 2806 of 1930.

NEW CUSTOM HOUSE,
BOMBAY, *22nd September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Cotton piecegoods, Specified lines—Weekly prices of—Your letter No.* 2201/88 *of* 1930 *dated the 2nd September* 1930.

In reply to your letter cited above I have the honour to inform you that the matter has been referred by the Director-General of Commercial Intelligence and Statistics, Calcutta, to the Department of Commerce, Government of India, for orders which will be communicated to you when received.—I have, etc.,

T. A. STEWART,
Collector of Customs.

APPENDIX 21.

PRICES OF BOMBAY MILL-MADE GOODS.

THE FUTURE PRICES OF INDIAN PIECEGOODS.

STATEMENT BY THE MILLOWNERS' ASSOCIATION, BOMBAY.

During the last few weeks, several representations have been addressed to the Millowners' Association stressing the desirability of some organized control of prices, with a view that the consumer may not be penalized as a result of the Swadeshi movement. The Chairman of the Association has had many discussions on the subject with various individuals and public bodies—notably the Indian Merchants' Chamber, who have appointed a Committee to go into the whole question of the popularisation of Swadeshi goods. The Committee of the Association have considered the matter on more than one occasion, and desire to state publicly that, as far as it lies in their power, everything possible will be done to maintain prices at a normal level. They fully realize that no permanent benefit can accrue to the Industry unless the interests of the consumer as well as of the producer are equally safeguarded. The Committee are considering various schemes for the purpose, but have not yet come to any final conclusions with regard to the steps which should be taken to ensure that no profiteering will take place, either on the part of merchants who primarily handle the goods, or of the several middlemen through whose hands cloth passes before it reaches the consumer, and who generally have been the people responsible for raising prices unduly during times of scarcity. It is necessary to add that profiteering on the part of the middlemen can only be prevented by co-ordinated effort in the actual centres of consumption. One of the first steps the Association proposes to take is the periodical publication of the prices at which mills sell their goods. At present, this information is confined to only a few people, and the idea is to give it widespread publicity. It has also been decided to appoint a Sub-Committee whose business it will be to examine prices from time to time, and to investigate all complaints about profiteering that may be made to the Association by recognized bodies, whose co-operation in this matter will be very welcome to the Association.

With regard to the present position, mills have still got large stocks on hand, and there is no probability, for some time to come at any rate, of any inflation of prices. It must be remembered that the conditions of to-day are vastly different from those which prevailed during the Swadeshi movement of 1905-06, when the number of looms in the country was less than $\frac{1}{3}$ of what are in existence at the present moment, and which accounted for the way in which prices were then forced up. During the last two or three weeks, large quantities of goods have been sold by the mills at the rates prevailing in January and February, that is, before both the imposition of the new duties and the inauguration of the Swadeshi campaign. So far as mills belonging to the Association are concerned, the consumer has, or should have, obtained his requirements at even lower prices than those of last year.

The Committee of the Association have under consideration several schemes for the popularisation and marketing of their goods, and it is hoped to make an early statement on the subject.

BOMBAY, 12*th May* 1930.

No. 1371/139 of 1930.

THE MILLOWNERS' ASSOCIATION, BOMBAY.
BOMBAY, 20*th June* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

Since the commencement of the Swadeshi movement, there has been a growing feeling among the public that prices of goods made in India would tend to rise, and various representa-

tions have been made to the Association that it should undertake measures to control prices so that the consumer may not be penalized as a result of the movement.

The Committee have been carefully considering the various suggestions made with a view to maintain prices at a normal level in these times and prevent profiteering by middlemen and others through whose hands the cloth passes before it ultimately reaches the consumer.

In a *communique* issued to the Press by the Association on 12th May last, it was stated that one of the first steps the Association proposed to take was the periodical publication of prices at which mills sell their goods. The Committee felt that the fortnightly quotations, at present, published by them did not contain sufficient information, and that it was necessary to supplement it by a more comprehensive list.

The matter was referred to the Trade Development Sub-Committee for their consideration and report as to the exact form which this record should take. The Sub-Committee were of opinion that the form in which it should be issued would depend on the nature of the information received from members regarding the principal lines of their manufacture, which might, in their opinion, be included in such a record.

I am, therefore, directed by the Committee to request you to supply them with particulars of the trade marks and/or trade numbers, the dimensions and prices of their leading lines and specialities under the following heads :—

Name of Cloth.	Trade Mark.	Trade Number.	Dimensions.			Price per lb., piece or yard.
			Inches.	Yards.	lbs.	

It is suggested that members manufacturing mainly grey goods might give the information desired in respect of not more than four of their principal varieties which they would desire to be included in the contemplated record.

Members manufacturing fancies bleached and dyed goods in large quantities are recommended to send in particulars for, say, six of their specialities which might find a place in the record.

It is proposed that when the requisite information is collected from all members, it will be possible for the Trade Development Sub-Committee to make out a composite list in consultation with the Mills' Selling Agents.

On the completion of a composite list, mills will be asked to furnish, weekly or fortnightly, the prices of those lines which have been included in this list.

Thereafter, arrangements will be made to give widespread publicity to the list, and if necessary, steps will be taken to furnish all important associations of merchants and other commercial bodies in the country with copies of this price-record.—Yours, etc.

T. MALONEY,
Secretary.

APPENDIX 22.

EXTENSION OF TIME OF DELIVERY.

No. 1480/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 1st *July* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

I am directed to enclose herewith a copy of a letter dated the 29th June from the Bombay Country Fancy and Grey Piecegoods Merchants' Association, together with a copy of the reply which has been sent thereto.

It is particularly requested that mills should not make any concessions to dealers without first consulting the Association in the matter.—Yours, etc.,

T. MALONEY,
Secretary.

No. 212.

THE BOMBAY COUNTRY FANCY AND GREY
PIECEGOODS MERCHANTS' ASSOCIATION,
BOMBAY, 29*th June* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are desired to communicate to you the following resolution which the members have passed on Friday, the 27th June 1930, at their special general meeting.

Resolution :—

In consequence of the movements at foot all round this country and the prevailing unsettlement and unsafety due to mofussil markets closing repeatedly, our business is suffering heavily, true to say, it is at a stand-still.

This meeting, therefore, resolves that our members shall extend the time of delivery of those goods by two months which they may have purchased but not taken delivery of till now. The members have a right to cancel goods of June delivery which may not have been manufactured.

Kindly be good enough to communicate this to the members of your Association and oblige.—Yours, Etc.,

MAGANLAL CHAKUBHAI,
BHIMJI JEITHABHAI,
Hon. Joint Secretaries.

No. 1481/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *1st July* 1930.

THE HON. JOINT SECRETARIES,
THE BOMBAY COUNTRY FANCY AND GREY
PIECEGOODS MERCHANTS' ASSOCIATION, BOMBAY.

DEAR SIRS,

I beg to acknowledge receipt of your letter No. 212 dated the 29th June 1930. I am directed by my Committee to point out that questions of delivery, cancellation and the like are matters of contract between two parties, and cannot be disposed of by mere resolutions. My Committee regret the attitude your Association has thought fit to adopt, and they hope your Association will realize that contractual obligations cannot be violated in this manner.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1316.

THE HINDUSTANI NATIVE MERCHANTS' ASSOCIATION,
BOMBAY, *3rd July* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We are directed by the Committee of our Association to address you as under in the fervent hope that your Association will give it your early and favourable consideration.

That trade and industry throughout the length and breadth of the country have been hard hit on account of the tense political situation and the depression has now reached a very critical stage. It would be no exaggeration to say that trade is practically at a standstill. The frequent *hartals* and strikes have still more worsened the situation and the merchants are put to innumerable hardships as regards payments and deliveries of goods of which our Committee trust, you must not be unaware of.

In these circumstances our Committee are of opinion and earnestly suggest that the members of your Association should co-operate with the merchants in these troubled times by allowing an extension of time for at least two months for delivery against all-forward contracts. To be more plain, goods deliverable in June and July may be delivered in August and September, without prejudice to the right of the merchants to cancel their contract for failure to give stipulated deliveries generally and particularly in the case of seasonal sorts which can only be sold in a certain season.

Our Committee have every hope that your Association will give these suggestion your earnest consideration and accord such facilities to the merchants and dealers in the mutual interest of both. It is not too much to hope that when the whole of India is plunged into a fight for national emancipation, your Association will not lag behind in favourably considering the above proposals which are simply a creation of circumstances beyond human control.—Yours, etc.,

(Sd.) ILLEGIBLE.
Hon. Secretaries.

No. 221.

THE BOMBAY COUNTRY FANCY
PIECEGOODS MERCHANTS' ASSOCIATION,
BOMBAY, *7th July* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

We beg to acknowledge the receipt of your letter of the 1st instant bearing No. 1481/147 of 1930.

With reference to the contents of your letter we are desired by the Managing Committee of our Association to state that the members of the Association are quite aware that the question of delivery, cancellation and the like are matters of contract between two parties.

The resolutions in question have been passed owing to the unprecedented circumstances which have now arisen over the whole of India whereby the business has been completely not only disorganized but paralysed.

You will agree with us that in the past on several occasions notwithstanding the fact that the members of the Association were not legally bound to take delivery of certain goods looking at the moral aspect of the matters they have taken such deliveries.

It is therefore quite in the fitness of the occasion that the members of our Association under the present circumstances have approached the Association with a request to extend the period of delivery by two months.

We need not point out that the members of the Association have on occasions without making any grievance taken delivery of the goods which have been delivered considerably beyond the contract period. The members of the Association therefore again appeal to your Association to reconsider the matter and to consent to the extension of the contract period by two months which would not only be to the benefit of the members but which would be equally to the benefit of the mills.

Our Association hopes that your Association will fully consider the situation which has now arisen and which was never contemplated when the contracts were made and will consent to the contract period being extended by two months.

With regard to the latter part of the resolution passed by our Association for cancellation of the goods of June delivery have not been manufactured, we may point out that under the terms of the contract the mills cannot enforce delivery of the goods of June delivery which have not been manufactured by the mills by the month of June.

Our Association is therefore quite justified in passing the Resolution for cancellation of the goods of the June delivery which have not been manufactured in June.

We have to request you on behalf of our Association to place the above views before the members of your Association and at the same time to impress upon them the desirability and advisibility of acting according to the resolutions passed by our Association.

In conclusion we may point out that it is for the first time during the whole business career of the members of the Association that they are approaching the mills for a concession which is nothing but the extension of the contract period by two months.—Yours, etc.,

MAGANLAL CHAKUBHAI,
BHIMJI JETHABHAI,
Hon. Joint Secretaries.

No. 1568/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *8th July* 1930.

THE HON. JOINT SECRETARIES,
THE BOMBAY COUNTRY FANCY PIECEGOODS MERCHANTS' ASSOCIATION, BOMBAY.

DEAR SIRS,

I am in receipt of your letter No. 221 dated 7th July 1930 which amplifies the reasons for the resolutions communicated to my Association in your letter of 29th June 1930. The Chairman of the Association is not at present in Bombay, but your letter will be placed before my Committee for consideration at their next meeting.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1626/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th July* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

Further to my circular letter 1480/147 dated 1st instant, I am to say that the letter from the Country Fancy Piecegoods Merchants' Association requesting an extension of time in which to take up goods purchased for delivery in June, July and August will be placed on the agenda of next Monday's Committee meeting and in the interval no concessions should be given without consulting the Association.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1888/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *5th August* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

In view of the exceptional circumstances prevailing in the Cloth Market, the Committee of the Association recommend members to allow dealers extension of time for delivery by one month on existing contracts, provided the Commission Agents gave a similar facility for another month to the dealers. It is understood that the Selling Agents are agreeable to doing so.

The concession is to be given on the distinct understanding that, in the event of a prolonged stoppage of business being decided upon by merchants dealing in mill-made cloth, the Agents of the mills would have a right to withdraw the relief granted and insist on the strict fulfilment of the contract.—Yours, etc.,

T. MALONEY,
Secretary.

No. 1992/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 14*th August* 1930.

BOMBAY COUNTRY FANCY AND GREY PIECEGOODS MERCHANTS' ASSOCIATION,
HINDUSTANI NATIVE MERCHANTS' ASSOCIATION, BOMBAY.

DEAR SIRS,

I am directed by the Committee to inform you that, after a full consideration of the facts, it has been decided to recommend members, at their discretion, to give to dealers one month's extension of delivery, provided that the Selling Agents, on their part, also give a similar extension to the dealers, as agreed to by them.

The proposed extension is to apply to contracts for June-July delivery only entered into before the 1st June 1930 for goods to be delivered in Bombay.—Yours, etc.,

T. MALONEY,
Secretary.

No. 2003/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th August* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

In my letter No. 1888/147 dated the 5th August, I intimated to you that the Committee of the Association were willing to recommend members to allow dealers extension of time for delivery by one month on existing contracts, provided the Commission Agents gave a similar facility for another month to the dealers. I am now directed to inform you that the Chairman of the Association has since met the Selling Agents, and it is understood that the latter approve of the Committee's proposal to give a two-months' extension of time in respect of June-July delivery on all goods which had been contracted for before June. The Selling Agents have also agreed to take what steps are possible to prevent dealers closing their shops on any day or days other than those declared by the Congress as closed days.—Yours, etc.,

T. MALONEY,
Secretary.

No. 2066/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 20*th August* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

Further to my circular letter No. 2003/147 dated 15th August, I am directed by the Committee to inform you that, as there appears to be some misapprehension in regard to

the extension of time to be given to dealers, I am to make it clear that contracts entered into before 1st June for delivery in June are to be extended to the end of August, and those for delivery in July are to be similarly extended to the end of September.

I am also desired to add that in giving this concession to dealers the amount of interest to be relinquished is to be divided equally between the mills and their commission agents.—Yours, etc.,

T. MALONEY,
Secretary.

No. 297.

THE BOMBAY COUNTRY FANCY AND GREY PIECEGOODS MERCHANTS' ASSOCIATION.
BOMBAY, *29th August* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We beg to acknowledge receipt of your letter No. 1992/147 of 1930 dated the 14th August 1930 and to thank you for recommending your members one month extension of delivery for the contracts of June and July entered into before 1st June 1930, provided that the Selling Agents, on their part, also give a similar extension.

Your said letter was placed before the Managing Committee, which having expressed its thanks as stated above, have further directed us to request you and your Committee to be good enough to recommend your members, as well as their Selling Agents to give extension of two months running for all contracts entered into as asked for by our letter dated the 7th July 1930.

We beg to draw your Committee's kind attention to the serious nature of our business and stringency of money and lack of demand in general grave eminent danger in which cloth business is passing through.

We also bring to your Committee's notice as stated in our previous letter that in many a crisis in the past our members have always fulfilled their contracts and have carried out their obligations at a heavy loss and have also taken delivery of goods of the contracts that were due but not fulfilled by the mills during the long strikes.

We are passing through extraordinary circumstances and they require a very generous handling of the situation and we trust that your Committee will be good enough to extend the limit as asked for and preserve the good feeling and connections that have hitherto prevailed between us.

If the members of your Committee will be good enough to meet the deputation of four members of our Association, with a view to give your Committee clean idea of our members' demands, it will save much time and correspondence.

Thanking you in anticipation.—Yours, etc ,

(Sd.) MAGANLAL CHAKUBHAI,
Hon. Secretary.

No. 2196/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd September* 1930.

THE HONORARY SECRETARIES,
THE BOMBAY COUNTRY FANCY AND GREY PIECEGOODS
MERCHANTS' ASSOCIATION, BOMBAY.

DEAR SIRS,

I am directed to acknowledge the receipt of your letter No. 297 dated the 29th August, and in reply, I am to say that, while my Committee cannot agree to recommend any further concession in regard to deliveries, the Chairman of the Association will be pleased to make arrangements for the deputation proposed in the last para of your letter to meet him and two or three members of my Committee, and would like you to suggest a date on which the meeting can take place.—Yours, etc.,

T. MALONEY,
Secretary.

No. 357.

THE BOMBAY COUNTRY FANCY AND GREY
PIECEGOODS MERCHANTS' ASSOCIATION.
BOMBAY, *15th September* 1930.

THE CHAIRMAN,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I beg to place on record that representatives of our Association invited by you to hear us in the above matter on Friday last at 12-30 p.m. have requested me to express their sincere thanks for the cordial welcome given to them by you as well as the Secretary, Mr. Maloney.

My Committee is highly obliged to the sympathetic consideration shown by you in the matter and I am directed to write to you that you will kindly expedite the matter and do the needful by moving your members for required extension.

Awaiting your earlier reply.—Yours, etc.,

MAGANLAL CHAKUBHAI,
Hon. Secretary.

No. 2343/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *16th September* 1930.

THE HONORARY SECRETARY,
THE BOMBAY COUNTRY FANCY AND GREY PIECEGOODS
MERCHANTS' ASSOCIATION, BOMBAY.

DEAR SIR,

With reference to the interview which some of the members of your Association had with the Chairman, I have to inform you that the matter was placed before my Committee at their meeting yesterday. The Committee regret they are not in a position to make any

more concessions. They are of opinion that they have treated the dealers very fairly, in times of special difficulties for the mills, and their position makes it impossible that any further relief can be granted.

The Chairman wishes to thank the deputation for their letter of the 15th September. —Yours, etc.,

T. MALONEY,
Secretary.

No. 364.

THE BOMBAY COUNTRY FANCY AND GREY
PIECEGOODS MERCHANTS' ASSOCIATION,
BOMBAY, *20th September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am in receipt of your letter No. 2343/147 of 1930 dated 16th September. In reply I beg to inform you that the same was placed before the meeting of our Managing Committee held on 18th September and it was resolved that the same should be placed before the next general meeting of our Association.

I shall write you further in the matter after the general meeting of our Association which please note and oblige.—Yours, etc.,

MAGANLAL CHAKUBHAI,
Hon. Secretary.

DEVIDAS MADHOWJI THAKERSEY & CO.,
BOMBAY, *22nd September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

There is a report that your Association has agreed to the extension of two months time for all contracts from June downwards now outstanding with dealers who have made forward contracts with the various mills.

We know that an arrangement was arrived at between the Selling Agents and your Association to make the abovementioned which were due for June and July. But we are unaware of any definite arrangement for contracts for August and forward months' delivery.

We shall therefore be obliged if you will let us have precise information on the above points.—Yours, etc.,

DEVIDAS MADHOWJI THAKERSEY & CO.,
Selling Agents.

No. 2394/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd September* 1930.

MESSRS. DEVIDAS MADHOWJI THAKERSEY & CO.,
CHAMPA GALLY, MOOLJI JETHA MARKET, BOMBAY.

DEAR SIRS,

With reference to your letter dated the 22nd instant, I beg to inform you that the report referred to in the first para of your letter is incorrect. The necessity of further extending the date of delivery, as suggested by you, was placed before this Association by the Bombay Country Grey and Fancy Piecegoods Merchants' Association, but the Committee expressed their inability to grant any further concessions, as in their opinion, they had treated dealers very fairly, and no further extension could be granted without creating special difficulties for mills.—Yours, etc.,

T. MALONEY,
Secretary.

No. 2430/147 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *26th September* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

I am directed to inform you that the Bombay Country Grey and Fancy Piecegoods Merchants' Association recently approached this Association with a request that the extension of time, which members of the Association had been recommended to give their dealers in respect of their contracts for June-July delivery, should be made to apply to all forward contracts entered into before the 29th June 1930 of which delivery had not been taken. On a careful consideration of the proposal, however, the Committee declined to entertain the suggestion.

Members are, therefore, requested to note that no further concessions should be given to dealers without previously consulting the Association in the matter.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 23.

TARIFF VALUATIONS UNDER THE INDIAN TARIFF ACT.

Note 1.—In the expression "*ad valorem*" used in these Schedules the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

SCHEDULE II.—IMPORT TARIFF.

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		I.—Food, Drink and Tobacco.			
		FISH.			
1	27	FISH, SALTED, wet or dry	Indian maund of 82-2/7 lbs. avoirdupois weight.	....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe,* *plus* 5 per cent *ad valorem*.
2	65	FISH, excluding salted fish (*see* Serial No. 1)	....	*Ad valorem*	20 per cent.
3	66	FISHMAWS, including singally and sozille, and sharkfins.	....	*Ad valorem*	20 per cent.
		FRUITS AND VEGETABLES.			
3A	27A	CURRANTS	cwt.	....	Re. 1-4.
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved not otherwise specified.	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Almonds without shell	cwt.	68 0 0	20 per cent.
		Almonds kàgazi Persian in the shell.	,,	68 0 0	20 ,,
		Almonds in the shell, Persian ..	,,	16 0 0	20 ,,
		Cashew or cajoo kernels, not skinned.	,,	31 0 0	20 ,,
		Coconuts, Straits, Dutch East Indies and Siam.	thousand	105 0 0	20 ,,
		Coconuts, Maldives	,,	30 0 0	20 ,,
		Coconuts, other	,,	48 0 0	20 ,,
		Coconut kernel (khopra)	cwt.	16 0 0	20 ,,
		Dates, dry, in bags	,,	10 0 0	20 ,,
		Dates, wet, in bags, baskets and bundles.	,,	5 0 0	20 ,,
		Dates, wet, packed in other receptacles.	,,	11 12 0	20 ,,
		Figs, dried, Persian	,,	11 0 0	20 ,,
		Figs, dried, European	,,	17 8 0	20 ,,
		Garlic	,,	9 8 0	20 ,,
		Pistachio nuts	,,	65 0 0	20 ,,
		Raisins, red, Persian Gulf	,,	11 14 0	20 ,,
		GRAIN, PULSE AND FLOUR.			
5	8	FLOUR except sago flour ..	....	....	Wheat flour—Rs. 2 per cwt., all others—20 per cent. *ad valorem*.
		Tariff value.			
		Cassava or Tapioca flour	cwt.	8 4 0	20 per cent.
6	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (*see* Serial Nos. 5 and 7).	....	....	Wheat—Rs. 2 per cwt., all others—free.
7	1B	SAGO FLOUR	....	....	Free.

* The rate on the 5th April 1931, and until further notice, is annas 7½.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		LIQUORS.			
8	28	ALE, beer, porter, cider and other fermented liquors.	In barrels or other containers containing 27 oz. or more, per imperial gallon.	....	Twelve annas.
			In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	....	Two annas.
			In bottles containing less than 13½ oz. but not less than 10 oz., per bottle.	....	One anna.
			In bottles containing less than 6¾ oz., but not less than 5 oz., per bottle.	....	Half anna.
			In other containers, per imperial gallon.	....	Re. 1.
9	29	DENATURED SPIRIT..	....	*Ad valorem*	7½ per cent.
		Spirit from Java denatured before clearance	Imperial gallon.	1 0 0	7½ per cent.
10	30	SPIRITS (other than denatured spirit)—			
		(1) Brandy, gin, rum, whisky, and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit,	Imperial gallon of the strength of London proof.	....	Rs. 30.
		(2) Liquors, cordials, mixtures and other preparations containing spirits (other than drugs and medicines)—			
		(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	....	Rs. 40.
		(ii) not so entered	Imperial gallon of the strength of London proof	....	Rs. 30.
		(3) Drugs and medicines containing spirit—			
		(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	....	Rs. 30.
		(ii) not so entered	Imperial gallon of the strength of London proof.	....	Rs. 21-14.
		(4) Perfumed spirits	Imperial gallon	....	Rs. 48.
		Provided that— (*a*) the duty on any article included in this Item shall in no case be less than the duty which would be charged if the article were included in Part V of the Statutory Schedule (*i.e.*, 20 per cent. *ad valorem*).			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		I—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		LIQUORS—*contd.*			
		(*b*) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.			
11	31	WINES, not containing more than 42 per cent. of proof spirit—			
		(1) Champagne and other sparkling wines.	Imperial gallon.	....	Rs. 10-8.
		(2) Other sorts	Imperial gallon.	....	Rs. 6.
*					
		PROVISIONS AND OILMAN'S STORES.			
14	69	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (*see* Serial No. 15.)	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Butter	lb.	1 6 0	20 per cent.
		Cassava, Tapioca or Sago (whole) ..	cwt.	10 4 0	20 ,,
		China preserves in syrup	box of six large or twelve small jars.	7 4 0	20 ,,
		China preserves, dry, candied ..	lb.	0 4 6	20 ,,
		China canned fruit	case of 4 doz.	11 0 0	20 ,,
		Cocum	cwt.	7 8 0	20 ,,
		Ghi	,,	69 0 0	20 ,,
		Vegetable product	lb.	0 5 6	20 ,,
		Vermicelli, flour, from China and the Far East.	cwt.	24 0 0	20 ,,
		Vermicelli, peas, from China and the Far East.	,,	28 0 0	20 ,,
		Vermicelli, rice, from China and the Far East.	,,	20 0 0	20 ,,
		Yeast, from China and the Far East.	,,	24 8 0	20 ,,
15	48	VINEGAR, in casks	....	*Ad valorem*	2½ per cent.
		SACCHARINE.			
16	34A	SACCHARINE (except in tablets) and such other substances as the Governor-General *in Council may, by notification in the Gazette of India*, declare to be of a like nature or use to saccharine.	lb.	....	Rs. 5.
17	34B	SACCHARINE TABLETS	....	*Ad valorem*	15 per cent. or Rs. 5 per pound of saccharine contents, whichever is higher.
		SPICES.			
18	124A	THE FOLLOWING SPICES, namely :—			
		Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.	....	*Ad valorem*	30 per cent.
		Tariff values.			
		Cardamom seed	cwt.	70 0 0	30 per cent.
		Cassia lignea	,,	14 0 0	30 ,,
		Cloves	,,	65 0 0	30 ,,
		Cloves, exhausted	,,	16 0 0	30 ,,
		Cloves stems and heads	,,	10 0 0	30 ,,
		Cloves in seeds, narlavang	,,	20 0 0	30 ,,
		Nutmegs	lb.	0 9 0	30 ,,
		Nutmegs in shell	,,	0 6 0	30 ,,
		Pepper, black	cwt.	67 0 0	30 ,,
		Pepper, long	,,	72 0 0	30 ,,
		Pepper, white	,,	94 0 0	30 ,,

* There are no entries bearing Serial Nos. 12 and 13.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		I—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		SUGAR.			
19	124	CONFECTIONERY	....	*Ad valorem*	40 per cent.
20	34	SUGAR, excluding confectionery (*see* Serial No. 19)—			
		(1) Sugar, crystallised or soft 23 Dutch Standard and above.	cwt.	....	Rs. 7-4.
		(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	cwt.	....	Rs. 6-12.
		(3) Sugar, below 8 Dutch Standard and sugar-candy.	....	*Ad valorem*	25 per cent. *plus* Rs. 2-12 per cwt.
		(4) Molasses	....	*Ad valorem*	25 per cent.
		Tariff values.			
		Molasses—			
		(i) imported in bulk by tank steamer.	cwt.	2 14 0	25 per cent.
		(ii) otherwise imported	,,	3 6 0	25 ,,
		Sugar-candy	,,	13 0 0	25 per cent. *plus* Rs. 2-12 per cwt.
		TEA.			
21	71	TEA	....	*Ad valorem.*	20 per cent.
		Tariff values.			
		Tea, black	lb.	0 11 0	20 per cent.
		Tea, green	,,	0 14 0	20 ,,
		OTHER FOOD AND DRINK.			
22	72	COFFEE	....	*Ad valorem*	20 per cent.
		Tariff value.			
		Coffee, other than roasted or ground.	cwt.	50 0 0	20 per cent.
23	1	HOPS	....	....	Free.
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of 82-2/7 lbs. avoirdupois weight.	....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place,* *plus* 4½ annas per maund if manufactured outside India.
25	2	SALT IMPORTED INTO BRITISH INDIA AND ISSUED, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.	....	....	Free.
		(For the general duty on salt, *see* Serial No. 24.)			
26	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Chillies	cwt.	29 0 0	20 per cent.
		Ginger, dry	,,	35 0 0	20 ,,
		Mace	lb.	1 8 0	20 ,,

* The rate of excise duty on the 5th April 1931, and until further notice, is Re. 1-4-0.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		I—Food, Drink and Tobacco—*concld.*			
		TOBACCO.			
27	37	CIGARS	....	*Ad valorem*	90 per cent.
28	37A	CIGARETTES OF VALUE—			
		(*a*) not exceeding Rs. 10-8 per thousand	thousand	....	Rs. 8-8.
		(*b*) exceeding Rs. 10-8 per thousand ..	thousand	....	Rs. 12.
		Note—For the purposes of this item, 'value' means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the deduction allowed under clause (*a*) of that section shall be calculated in all cases as if the cigarettes were classified under sub-item (*a*).			
29	36	TOBACCO, unmanufactured	lb.	....	Re. 1-8.
30	38	All other sorts of Tobacco manufactured ..	lb.	....	Rs. 3.
		II—Raw Materials and Produce and Articles Mainly Unmanufactured.			
		COAL, COKE AND PATENT FUEL.			
31	39	COAL, coke and patent fuel	ton.	....	Eight annas.
		DYES AND COLOURS.			
31A	2A	BARKS for tanning	....	....	Free.
		GUMS, RESINS AND LAC.			
32	10B	STICK OR SEED LAC	....	....	Free.
33	74	GUMS, RESINS AND LAC, all sorts not otherwise specified (*see* Serial No. 32).	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Gambier, block and cube	cwt.	17 8 0	20 per cent.
		Gambier in flakes or circular pieces .	,,	50 0 0	20 ,,
		Gum Ammoniac	,,	35 0 0	20 ,,
		Gum Arabic, other than ground ..	,,	25 0 0	20 ,,
		Gum Benjamin, ras	,,	35 0 0	20 ,,
		Gum Benjamin, cowrie	,,	63 0 0	20 ,,
		Gum Bysabol (coarse myrrh) ..	,,	23 0 0	20 ,,
		Gum Dammer (or Copal)	,,	32 0 0	20 ,,
		Gum Olibanum or frankincense ..	,,	10 4 0	20 ,,
		Gum Persian (false)	,,	18 0 0	20 ,,
		Myrrh	,,	28 0 0	20 ,,
		Rosin	,,	13 10 0	20 ,,
		HIDES AND SKINS, RAW.			
34	3	HIDES AND SKINS, raw or salted	....	....	Free.
		METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
35	58	IRON OR STEEL, old	....	*Ad valorem*	12½ per cent.
		Tariff value.			
		Iron or Steel, old	cwt.	1 12 0	12½ per cent.
36	4	METALLIC ORES, all sorts except ochres and other pigment ores.	....	....	Free.
		OILS.			
37	40	KEROSENE; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	....	Three annas.
38	40A	MOTOR SPIRIT	Imperial gallon.	....	Eight annas.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		II—Raw Materials and Produce and Articles Mainly Unmanufactured—*contd.*		Rs. a. p.	
		OILS.—*contd.*			
39	41	MINERAL OIL—			
		(1) which has its flashing point at or above two hundred degress of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre ;	ton.	....	Rs. 12-8.
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication ;	Imperial gallon.	....	One anna and eight pies.
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	....	*Ad valorem*	10 per cent.
		Tariff value.			
		Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported in bulk.	ton.	45 0 0	10 per cent.
40	75	ALL SORTS OF ANIMAL, essential, mineral, and vegetable non-essential oils not otherwise specified (*see* Serial Nos. 37, 38 and 39).	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Cassia oil from Ceylon, Straits, China, Japan and the Far East.	lb.	1 5 0	20 per cent.
		Citronella oil from Ceylon, Straits, China, Japan and the Far East.	,,	1 12 0	20 ,,
		Coconut oil	cwt.	21 8 0	20 ,,
		Kajiputty oil from Ceylon, Straits, China, Japan and the Far East.	lb.	1 12 0	20 ,,
		Linseed oil, raw or boiled	Imperial gallon.	3 0 0	20 ,,
		Peppermint oil from Ceylon, Straits, China, Japan and the Far East.	lb.	4 0 0	20 ,,
		SEEDS.			
41	6	OIL-SEEDS, imported into British India by sea from the territories of any Prince or Chief in India.	....	....	Free.
42	76	SEEDS, all sorts not otherwise specified ..	....	*Ad valorem*	20 per cent.
		TALLOW, STEARINE AND WAX.			
43	6A	TALLOW	....	....	Free.
44	77	ALL SORTS OF STEARINE, wax, grease and animal fat not otherwise specified.	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Mineral grease	lb.	0 2 9	20 per cent.
		Vegetable wax	cwt.	46 0 0	20 ,,
		TEXTILE MATERIALS.			
45	7	COTTON, raw	....	....	Free.
46	78	TEXTILE MATERIALS, the following :—	....	*Ad valorem*	Raw hemp—15 per cent., all others—20 per cent.
		Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		II—Raw Materials and Produce and Articles Mainly Unmanufactured—*contd.*			
		TEXTILE MATERIALS.—*contd.*			
		Tariff values.			
		Coir fibre	cwt.	5 8 0	20 per cent.
		Hemp, raw	,,	15 0 0	15 ,,
		Silk, raw—			
		(*a*) Bokhara	lb.	12 0 0	20 ,,
		(*b*) Chinese—			
		Mathow	,,	4 4 0	20 ,,
		Panjam	,,	2 14 0	20 ,,
		White Shanghai, Thonkoon or Duppion.	,,	3 12 0	20 ,,
		White Shanghai, other kinds.	,,	6 0 0	20 ,,
		White other kinds ..	,,	6 8 0	20 ,,
		Yellow Shanghai	,,	5 2 0	20 ,,
		Yellow other kinds ..	,,	5 6 0	20 ,,
		(*c*) Persian	,,	7 8 0	20 ,,
		(*d*) Siam	,,	5 8 0	20 ,,
47	8	WOOL, raw, and wool-tops	....	....	Free.
		WOOD AND TIMBER.			
48	49	FIREWOOD	....	*Ad valorem*	2½ per cent.
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	....	*Ad valorem*	20 per cent.
		MISCELLANEOUS.			
50	80	CANES AND RATTANS	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Canes—			
		Malacca	100 pieces.	24 10 0	20 per cent.
		Chimity	,,	8 8 0	20 ,,
		Tries	,,	7 0 0	20 ,,
		Root Moonah	,,	22 0 0	20 ,,
		Mannu	,,	14 0 0	20 ,,
		Polo, all kinds—			
		Not exceeding 10 feet in length.	,,	45 0 0	20 ,,
		Exceeding 10 feet in length ..	,,	80 0 0	20 ,,
		Tohite	cwt.	25 0 0	20 ,,
		Rattans—			
		Chair	,,	20 0 0	20 ,,
		Basket	,,	11 8 0	20 ,,
		Outers	,,	67 0 0	20 ,,
		Inners	,,	46 0 0	20 ,,
51	81	COWRIES AND SHELLS	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Cowries, bazar, common	cwt.	4 12 0	20 per cent.
		Cowries, yellow, superior quality ..	,,	5 4 0	20 ,,
		Cowries, Maldive	,,	21 0 0	20 ,,
		Cowries, Sankhli	,,	104 8 0	20 ,,
		Mother-of-pearl, nacre	,,	27 8 0	20 ,,
		Nakhla	,,	117 0 0	20 ,,
		Tortoise-shell	lb.	8 0 0	20 ,,
		Tortoise-shell, nakh	,,	2 0 0	20 ,,

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		II—Raw Materials and Produce and Articles Mainly Unmanufactured—*concld.*			
		MISCELLANEOUS—*contd.*			
52	82	IVORY, unmanufactured .. .. .. *Tariff values.*	....	*Ad valorem*	20 per cent.
		Elephants' grinders	cwt.	300 0 0	20 per cent.
		Elephants' tusks (other than hollows, centres, and points), each exceeding 20 lb. in weight, and hollows, centres, and points each weighing 10 lb. and over.	,,	650 0 0	20 ,,
		Elephants' tusks (other than hollows, centres, and points), not less than 10 lb. and not exceeding 20 lb. each, and hollows, centres, and points each weighing less than 10 lb.	,,	525 0 0	20 ,,
		Elephants' tusks each less than 10 lb. (other than hollows, centres, and points).	,,	260 0 0	20 ,,
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0 0	20 ,,
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0 0	20 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0 0	20 ,,
53	9	MANURES, all sorts, including animal bones and the following chemical manures :—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	....	....	Free.
54	5	PRECIOUS STONES, unset and imported uncut, and Pearls, unset.	....	....	Free.
55	83	PRECIOUS STONES, unset and imported cut (*see* Serial No. 54).	....	*Ad valorem*	20 per cent.
56	10	PULP OF WOOD, rags and other paper-making materials	....	....	Free.
57	10A	RUBBER STUMPS, rubber seeds and raw rubber.	....	....	Free.
58	84	ALL OTHER RAW MATERIALS AND PRODUCE and articles mainly unmanufactured, not otherwise specified.*	....	*Ad valorem*	20 per cent.
		III—Articles Wholly or Mainly Manufactured.			
		APPAREL.			
59	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under Serial No. 60 and articles made of gold or silver thread, and articles made of silk or silk mixtures.	....	*Ad valorem*	20 per cent.
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	....	....	Free.

* Under Government of India, Commerce Department Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		ARMS, AMMUNITION AND MILITARY STORES.			
61	42	Subject to the exemptions specified in Serial No. 64—			
		(1) Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified (*see* Serial Nos. 65 and 165).	each.	....	Rs. 15 or 30 per cent. *ad valorem*, whichever is higher, *plus* 10 per cent. *ad valorem*.
		(2) Barrels for the same, whether single or double.	,,	....	Rs. 15
		(3) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	,,	....	Rs. 5
		(4) Gun stocks and breech blocks ..	,,	....	Rs. 3
		(5) Revolver-cylinders, for each cartridge they will carry.	,,	....	Rs. 2
		(6) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	,,	....	Re. 1
		(7) Machines for making, loading, or closing cartridges for rifled arms.	....	*Ad valorem*	40 per cent.
		(8) Machines for capping cartridges for rifled arms.	....	*Ad valorem*	40 per cent.
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	....	*Ad valorem*	40 per cent.
63	126	Subject to the exemptions specified in Serial No. 64 all articles other than those specified in Serial Nos. 61, 65 and 165 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under Serial No. 84), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	....	*Ad valorem*	40 per cent.
64	12	The following ARMS, AMMUNITION AND MILITARY STORES :—	....	....	Free.
		(*a*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.			
		(*b*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or, in the case of a police officer, by an Inspector General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a p.	
		III—Articles Wholly or Mainly Manufactured—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		(*c*) Swords for presentation as army or volunteer prizes.			
		(*d*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903.			
		(*e*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
65	86A	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	..	*Ad valorem*	20 per cent.
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts including detonators and blasting fuse.*	....	*Ad valorem*	20 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
67	13	ANTI-PLAGUE SERUM	....	....	Free.
68	13A	BLEACHING PASTE AND BLEACHING POWDER.	....	....	Free.
69	50	COPPERAS, green	....	*Ad valorem*	2½ per cent.
		Tariff value. Copperas, green, if imported in bulk.	cwt.	4 0 0	2½ per cent.
70	43	OPIUM and its Alkaloids and their derivatives.	seer of 80 tolas.	....	Rs. 24 or 15 per cent. *ad valorem*, whichever is higher.
71	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	....	....	Free.
72	14A	MAGNESIUM CHLORIDE	....	....	Free.
73	14B	SULPHUR	....	....	Free.

* Under Government of India, Finance Department (Central Revenues) Notification No. 16, dated the 28th March 1931, certain specified explosives specially adapted for use in dangerous coal mines are exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
74	88	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified. *	....	*Ad valorem*	20 per cent.
		Tariff values—contd.			
		Alkali, Indian (sajji-khar)	cwt.	3 8 0	20 per cent.
		Alum (lump)	,,	6 0 0	20 ,,
		Ammonia gas, anhydrous	lb.	0 9 0	20 ,,
		Ammonium carbonate or bicarbonate	cwt.	24 0 0	20 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline .	,,	15 0 0	20 ,,
		Salammoniac, sublimed	,,	23 8 0	20 ,,
		Other sorts, including compressed.	,,	17 8 0	20 ,,
		Arsenic (China mansil)	,,	75 0 0	20 ,,
		Calcium carbide	,,	15 0 0	20 ,,
		Calcium chloride	,,	3 14 0	20 ,,
		Carbonic acid gas	lb.	0 3 0	20 ,,
		Chlorine	,,	0 4 6	20 ,,
		Copper sulphate	cwt.	18 8 0	20 ,,
		Epsom salt	,,	3 4 0	20 ,,
		Menthol (peppermint) crystals ..	oz.	0 13 6	20 ,,
		Potassium bichromate	cwt.	29 8 0	20 ,,
		Soda ash including calcined natural soda and manufactured sesquicarbonates.	,,	6 0 0	20 ,,
		Soda, caustic, flake	,,	13 12 0	20 ,,
		Soda, caustic, powdered	,,	14 0 0	20 ,,
		Soda, caustic, solid	,,	11 0 0	20 ,,
		Soda crystals	,,	6 8 0	20 ,,
		Sodium bicarbonate	,,	6 12 0	20 ,,
		Sodium bichromate	,,	24 12 0	20 ,,
		Sodium silicate (in liquid form) ..	,,	8 0 0	20 ,,
		Sodium sulphide	,,	7 8 0	20 ,,
		Trona or natural soda uncalcined ..	,,	3 8 0	20 ,,
		Asafœtida (hing)	,,	103 0 0	20 ,,
		Asafœtida, coarse (hingra)	,,	31 12 0	20 ,,
		Bànslochan (bamboo camphor) ..	lb.	1 2 0	20 ,,
		Calumba root	cwt.	12 0 0	20 ,,
		Camphor, refined, other than powder	lb.	1 13 0	20 ,,
		Camphor, powder, other than Synthetic.	,,	1 8 0	20 ,,
		Camphor, synthetic, tablets and slabs	,,	1 12 0	20 ,,
		Camphor, synthetic, powder ..	,,	1 5 0	20 ,,
		China root (Chobchini) rough ..	cwt.	17 0 0	20 ,,
		China root (Chobchini) scraped ..	,,	23 0 0	20 ,,
		Cubebs	,,	60 0 0	20 ,,
		Galangal, China	,,	12 0 0	20 ,,
		Salep	,,	240 0 0	20 ,,
		Storax, liquid (rose mellos or salaras)	,,	31 0 0	20 ,,
		CONVEYANCES.			
75	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel ; and component parts thereof made of iron or steel—			
		(*a*) if of British manufacture	ton.	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) if not of British manufacture ..	ton.	....	Rs. 21 or 17 per, cent. *ad valorem*, whichever is, higher, *plus* Rs. 15 per ton.

* Under Government of India, Finance Department (Central Revenues) Notifications Nos. 4 and 28 dated the 6th February and 9th August 1930 respectively, calcium acetate and radium salts are exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured.—*contd*		Rs. a. p.	
		CONVEYANCES—*contd.*			
76	87	CONVEYANCES not specified in Serial No. 75, namely, tramcars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrikshas, bath-chairs, perambulators, trucks, wheelbarrows, bicycles, tricycles and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters (*see* Serial No. 77).	....	*Ad valorem*	20 per cent.
77	42A	MOTOR CARS, MOTOR CYCLES, AND MOTOR SCOOTERS, AND ARTICLES (other than rubber tyres and tubes) adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in Serial No. 76 shall be dutiable at the rate of duty specified for such articles.	....	*Ad valorem*	30 per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay presses, potato diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders and rakes; also agricultural tractors; also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.*	....	....	Free.
79	129	ARTICLES PLATED WITH GOLD AND SILVER excluding surgical instruments.†	....	*Ad valorem*	40 per cent.
80	128	CLOCKS AND WATCHES and parts thereof.	....	*Ad valorem*	40 per cent.
81	89	CUTLERY, excluding plated cutlery (*see* Serial No. 79).	....	*Ad valorem.*	20 per cent.

* Under Government of India, Finance Department (Central Revenues) Notifications Nos. 37 and 41, dated the 13th September and 29th November 1930 respectively, the following agricultural machines and implements, namely, flame throwers for attachment to spraying machines designed for the extermination of locusts, and latex cups, are exempt from payment of Import duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1.5 per cent. are liable to duty at 20 per cent. *ad valorem.*

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		III—Articles Wholly or Mainly Manufactured—*contd.*			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
82	16	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.	....	....	Free.
82A	90B	DOMESTIC REFRIGERATORS	....	*Ad valorem*	20 per cent.
83	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.	....	*Ad valorem*	20 per cent.
84	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	....	*Ad valorem*	20 per cent.
		Tariff value.			
		Crown corks	gross.	0 11 0	20 per cent.
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	....	....	Free.
86	130	MUSICAL INSTRUMENTS and parts thereof.	....	*Ad valorem*	40 per cent.
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Administration.	....	*Ad valorem*	12½ per cent.
88	18	WATER-LIFTS, SUGAR-MILLS, SUGAR CENTRIFUGES, SUGAR PUGMILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power, and pans for boiling sugar-cane juice.	....	....	Free.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		III—Articles Wholly or Mainly Manufactured—*contd.*			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*			
89	91	ALL OTHER SORT OF IMPLEMENTS, instruments, apparatus and appliances (including plated surgical instruments) and parts thereof, not otherwise specified.*	....	*Ad valorem*	20 per cent.
		DYES AND COLOURS.			
90	14C	DYES derived from coal-tar and coal-tar derivatives used in any dyeing process	....	....	Free.
91	92	DYEING AND TANNING SUBSTANCES, all sorts not otherwise specified and paints and colours and painters' materials, all sorts.	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Cochineal	lb.	1 10 0	20 per cent.
		Gallnuts, Persian	cwt.	38 8 0	20 ,,
		Gamboge	lb.	1 9 0	20 ,,
		Turmeric	cwt.	25 0 0	20 ,,
		Vermilion, Canton	box of 90 bundles.	250 0 0	20 ,,
		FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
92	93	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.	....	*Ad valorem*	20 per cent.
		GLASSWARE AND EARTHENWARE.			
93	94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass bangles and beads and false pearls (*see* Serial No. 120A).	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Aerated water bottles, empty—			
		Codd's pattern—			
		Under 10 ozs.	gross.	28 0 0	20 per cent.
		10 ozs.	,,	29 0 0	20 ,,
		Over 10 ozs.	,,	31 0 0	20 ,,
		Crown cork pattern—			
		7 ozs. and under	,,	16 0 0	20 ,,
		Over 7 ozs. up to and including 10 ozs.	,,	18 12 0	20 ,,
†		Over 10 ozs.	,,	21 0 0	20 ,,
		HIDES AND SKINS AND LEATHER.			
95	95	HIDES AND SKINS not otherwise specified, Leather and Leather Manufactures, all sorts, not otherwise specified.	....	*Ad valorem*	20 per cent.

* Under Government of India, Finance Department (Central Revenues) Notification No. 17, dated the 4th April 1931, apparatus for wireless telegraphy or telephony other than apparatus designed solely for the reception of broadcast wireless, and component parts of apparatus for wireless telegraphy or telephony other than such parts as can be used as parts of apparatus for the reception, of broadcast wireless are liable to duty at 2½ per cent. *ad valorem;* provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this Notification unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose.

† There is no entry bearing Serial No. 94.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured.—*contd.*		Rs. a. p.	
		MACHINERY.			
96	18A	MACHINERY, namely, such of the following articles as are not otherwise specified :— (1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ; (2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts ; (3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose ; (4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton ; (5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not ; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof. *Note.*—The term " industrial system " used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.	....	....	Free.
97	18B	The following TEXTILE MACHINERY AND APPARATUS by whatever power operated, namely, healds, heald cords and heald knitting needles ; reeds and shuttles ; warp and weft preparation machinery and looms ; bobbins and pirns ; dobbies ; Jacquard machines ; Jacquard harness linen cords ; Jacquard cards ; punching plates for Jacquard cards ; warping mills ; multiple box sleys ; solid border sleys ; tape sleys ; swivel sleys ; tape looms ; wool carding machines ; wool spinning	....	....	Free.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MACHINERY.—*contd.*			
		machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.			
98	18C	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electrotype blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen-making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue, but excluding ink and paper.	....	....	Free.
99	18D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 and 98, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	....	....	Free.
99A	43A	COTTON, HAIR AND CANVAS PLY BELTING for machinery.	....	*Ad valorem*	5 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*concld.*			
99B	43B	RUBBER-INSULATED COPPER WIRES AND CABLES, no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	....	*Ad valorem*	5 per cent.
100	96	MACHINERY AND COMPONENT PARTS THEREOF, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	....	*Ad valorem*	20 per cent.
		METALS, IRON AND STEEL.			
101*a*	60	IRON ALLOYS	....	*Ad valorem*	12½ per cent.
101*b*	143	IRON ANGLE, channel and tee—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture ..	ton.	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture ..	ton.	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
		(*b*) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—			
		(i) of British manufacture ..	ton.	....	Rs. 19.
		(ii) not of British manufacture ..	ton.	....	Rs. 30.
101*c*	60	IRON ANGLE, channel and tee not otherwise specified (*see* Serial No. 101*b*).	....	*Ad valorem*	12½ per cent.
		Tariff values.			
		Angle, channel and tee—			
		Crown and superior qualities, not fabricated.	ton.	200 0 0	12½ per cent.
		Other kinds, not fabricated, if galvanized, tinned, or lead-coated.	,,	200 0 0	12½
101*d*	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102*c*			
		(i) of British manufacture ..	ton.	....	Rs. 26.
		(ii) not of British manufacture ..	ton.	....	Rs. 37.
101*e*	60	IRON BAR AND ROD not otherwise specified (*see* Serial No. 101*d*).	....	*Ad valorem*	12½ per cent.
		Tariff values.			
		Bar and rod—			
		Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0 0	12½ per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		III—Articles Wholly or Mainly Manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	ton.	190 0 0	12½ per cent.
		½ inch and under in diameter or thickness.	,,	220 0 0	12½ ,,
		Common, if galvanized, tinned, or lead-coated.	,,	200 0 0	12½ ,,
101*f*	60	IRON, pig	....	*Ad valorem*	12½ per cent.
		Tariff value.			
		Iron, pig	ton.	73 0 0	12½ per cent.
101*g*	60	IRON RICE BOWLS	....	*Ad valorem*	12½ per cent.
		Tariff value.			
		Iron rice bowls	cwt.	19 0 0	12½ per cent.
102*a*	62	STEEL, angle and tee, if galvanized, tinned or lead-coated.	....	*Ad valorem*	12½ per cent.
		Tariff value.			
		Angle and tee, if galvanized, tinned or lead-coated, not fabricated	ton.	205 0 0	12½ per cent.
102*b*	151	STEEL, angle and tee, not otherwise specified (*see* Serial No. 102*a*) and beam, channel, zed, trough and piling—			
		(*a*) fabricated—			
		(i) of British manufacture ..	ton.	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture ..	ton.	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
		(*b*) not fabricated—			
		(i) of British manufacture ..	ton.	....	Rs. 19.
		(ii) not of British manufacture ..	ton.	....	Rs. 30.
102*c*	62	STEEL, BAR AND ROD, the following kinds—	....	*Ad valorem*	12½ per cent.
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch;			
		(*b*) all shapes and sizes, if—			
		(i) of alloy, crucible, shear, blister or tub steel, or			
		(ii) galvanized or coated with other metals, or			
		(iii) planished or polished, including bright steel shafting;			
		(*c*) other qualities, if of any of the following shapes and sizes—			
		(i) rounds not over 7/16 inch diameter,			

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		III—Articles Wholly or Mainly Manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		(ii) squares not over 7/16 inch side, (iii) flats, if under 1 inch wide and not over ⅛ inch thick, (*iv*) flats not under 8 inches wide and not over ⅛ inch thick, (*v*) ovals, if the dimension of the major axis is not less than twice that of the minor axis, (vi) all other shapes, any size.			
		Tariff values.			
		Bar and rod— Galvanized or coated with other metals, all shapes and sizes.	ton.	205 0 0	12½ per cent.
		Planished or polished, including bright steel shafting, all shapes and sizes.	,,	215 0 0	12½ ,,
102*d*	152	STEEL, BAR AND ROD, not otherwise specified (*see* Serial No. 102*c*)—			
		(i) of British manufacture ..	ton.	....	Rs. 26.
		(ii) not of British manufacture	ton.	....	Rs. 37.
102*e*	62	STEEL (other than bars), alloys, crucible, shear, blister and tub.	....	*Ad valorem*	12½ per cent.
102*f*	62	STEEL (other than bars) made for springs and cutting tools by any process.	....	*Ad valorem*	12½ per cent.
102*g*	62	STEEL, ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.	....	*Ad valorem*	12½ per cent.
102*h*	153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84) or any of the articles specified in Serial Nos. 76, 96, 99 or 159—			
		(i) of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
102*i*	154	STEEL, tinplates and tinned sheets, including *tin* taggers and cuttings of such plates, sheets or taggers.	ton	....	Rs. 48.
103*a*	61	IRON OR STEEL anchors and cables ..	....	*Ad valorem*	12½ per cent.
103*b*	145	IRON OR STEEL BOLTS AND NUTS, including hookbolts and nuts for roofing and fish bolts and nuts.	cwt.	....	Rs. 2-4.
103*c*	61	IRON OR STEEL expanded metal	....	*Ad valorem*	12½ per cent.
103*d*	61	IRON OR STEEL hoops and strips	....	*Ad valorem*	12½ ,,

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
103*e*	145A	IRON OR STEEL rivets	cwt.	....	Rs. 2.
103*f*	61	IRON OR STEEL nails and washers, all sorts.	....	*Ad valorem*	12½ per cent.
		Tariff values.			
		Nails and washers—			
		Nails, wire, including French ..	cwt.	8 0 0	12½ per cent.
		Nails, rose, deck, and flat-headed.	,,	16 8 0	12½ ,,
		Nails, bullock and horse-shoe ..	,,	38 8 0	12½ ,,
		Panel pins, 16 gauge and smaller .	,,	12 0 0	12½ ,,
		Washers, black, structural ..	,,	10 0 0	12½ ,,
103*g*	146	IRON OR STEEL PIPES AND TUBES AND FITTINGS THEREFOR, if riveted or otherwise built up of plates or sheets—			
		(*a*) galvanized *	ton	....	Rs. 33 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) not galvanized—			
		(*i*) not under ⅛ inch thick—			
		of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
		(ii) under ⅛ inch thick—			
		of British manufacture ..	ton	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture	ton	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 26 per ton.
103*h*	61	IRON OR STEEL PIPES AND TUBES; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (*see* Serial No. 103*g*).	....	*Ad valorem*	12½ per cent.
103*i*	147	IRON OR STEEL PLATES OR SHEETS (including cuttings, discs and circles) not under ⅛ inch thick and not of cast iron—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*. whichever is higher.
		(ii) not of British manufacture ..	ton	....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.

* Under Government of India, Commerce Department Notification No. 260-T. (127), dated the 30th December 1930, as amended by Notification No. 260-T. (127), dated the 21st March 1931, galvanized iron or steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets, are liable to duty at Rs. 73 per ton or 17 per cent. *ad valorem*, whichever is higher.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities—			
		(i) of British manufacture ..	ton	....	Rs. 20.
		(ii) not of British manufacture ..	ton	....	Rs. 36.
103*j*	61	IRON OR STEEL PLATES AND SHEETS (including cuttings, discs and circles) not under $\frac{1}{8}$ inch thick, not otherwise specified (*see* Serial Nos. 102*h*, 102*i*, 103*g*, and 103*i*), whether fabricated or not.	....	*Ad valorem*	12½ per cent.
		Tariff values.			
		Plates and sheets (including cuttings, discs and circles) not under $\frac{1}{8}$ inch thick—			
		Boiler fire-box and special qualities, not fabricated.	ton.	240 0 0	12½ per cent.
		Galvanized, plain, not fabricated.	,,	200 0 0	12½ ,,
103*k*	61	IRON OR STEEL SHEETS (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	....	*Ad valorem*	12½ per cent.
103*l*	148	IRON OR STEEL SHEETS (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick—			
		(*a*) fabricated—			
		(i) galvanized*	ton.	....	Rs. 33 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) all other sorts not otherwise specified (*see* Serial No. 103*k*)—			
		of British manufacture ..	ton.	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture ..	ton.	....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 26 per ton.
		(*b*) not fabricated—			
		(i) galvanized*	ton.	....	Rs. 30.
		(ii) all other sorts not otherwise specified (*see* Serial Nos. 102*i* and 103*k*)—			
		of British manufacture ..	ton.	....	Rs. 35.
		not of British manufacture ..	ton.	....	Rs. 59.
103*m*	150	IRON OR STEEL RAILWAY TRACK MATERIAL			
		A. RAILS (including tramway rails the heads of which are not grooved)—			
		(*a*) (i) 30 lbs. per yard and over ..	ton.	....	Rs. 13.
		(ii) fish-plates therefor	ton.	....	Rs. 6 or 10 per cent. *ad valorem*, whichever is higher.

*Under Government of India, Commerce Department Notification No. 260-T. (127), dated the 30th December 1930, as amended by Notification No. 260-T. (127), dated the 21st March 1931, galvanized iron or steel sheets (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick are liable to duty, if fabricated, at Rs. 73 per ton or 17 per cent. *ad valorem*, whichever is higher, and if not fabricated, at Rs. 67 per ton.

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		(*b*) under 30 lbs. per yard, and fish-plates therefor—			
		if of British manufacture ..	ton.	....	Rs. 26.
		if not of British manufacture ..	ton.	....	Rs. 37.
		B. SWITCHES AND CROSSINGS including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—			
		(i) for rails 30 lbs. per yard and over.	ton.	....	Rs. 14 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) for rails under 30 lbs. per yard—			
		of British manufacture ..	ton.	....	Rs. 29 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture ..	ton.	....	Rs. 29 or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 12 per ton.
		C. SLEEPERS, other than cast iron ..	ton.	....	Rs. 10 or 10 per cent. *ad valorem* whichever is higher.
		D. SPIKES (other than dogspikes) and tie-bars—			
		of British manufacture	ton	....	Rs. 26.
		not of British manufacture ..	ton	....	Rs. 37.
		E. DOGSPIKES	cwt.	....	Rs. 2-4.
		F. GIBS, cotters, keys, distance pieces and other fastenings for use with iron or steel sleepers.	cwt.	....	Rs. 2.
103*n*	61	IRON OR STEEL RAILWAY TRACK MATERIAL not otherwise specified including bearing plates, cast iron sleepers and lever-boxes.	....	*Ad valorem*	12½ per cent.
*					
103*p*	61	IRON OR STEEL TRAMWAY TRACK MATERIAL, not otherwise specified (*see* Serial No. 103*m*), including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	....	*Ad valorem*	12½ per cent.
103*q*	61	IRON OR STEEL WIRE including fencing-wire and wire rope, but excluding wire-netting.	....	*Ad valorem*	12½ per cent.
*					
103*s*	61	IRON OR STEEL (other than bar or rod) specially designed for the reinforcement of concrete.	....	*Ad valorem*	12½ per cent.
103*t*	149A	IRON OR STEEL, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India:	ton	....	Rs. 23 or 10 per cent. *ad valorem*, whichever is higher.
		Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.			

* There are no entries bearing Serial Nos. 1030 and 103*r*.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*concld.*			
104	97	ALL SORTS OF IRON AND STEEL AND MANUFACTURES THEREOF, not otherwise specified.	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Iron and Steel cans or drums—			
		When imported containing kerosene and motor spirit, namely :-			
		Cans, tinned, of four gallons capacity.	can.	0 8 0	20 per cent.
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps	can or drum.	1 8 0	20 ,,
		(*b*) ordinary	,,	0 6 0	20 ,,
		Drums of four gallons capacity—			
		(*a*) with faucet caps	drum.	2 3 0	20 ,,
		(*b*) ordinary	,,	1 8 0	20 ,,
		METALS, OTHER THAN IRON AND STEEL.			
105	19	CURRENT coin of the Government of India	....	....	Free.
106	20	GOLD bullion and coin and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	....	....	Free.
107	131	GOLD PLATE, gold leaf, and gold manufactures, all sorts not otherwise specified.	....	*Ad valorem*	40 per cent.
107A	43BB	SILVER bullion and coin, not otherwise specified, and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	ounce.	....	Six annas.
108	132	SILVER PLATE, and silver manufactures, all sorts, not otherwise specified.	....	*Ad valorem*	40 per cent.
108A	154A	SILVER THREAD AND WIRE (including so-called gold thread and wire mainly made of silver) and silver leaf ; including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.	....	*Ad valorem*	50 per cent.
109	39A	TIN, block	ton.	....	Rs. 250.
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes ; and broken zinc.	....	....	Free.
111	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, AND MANUFACTURES THEREOF, not otherwise specified.*	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Aluminium circles	lb.	0 10 0	20 per cent.
		Aluminium sheets, plain	,,	0 9 6	20 ,,
		Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers, and plates.	cwt.	46 0 0	20 ,,
		Brass, patent or yellow metal (including gun metal) ingots.	,,	34 0 0	20 ,,
		Brass, patent or yellow metal (including gun metal), old.	,,	27 0 0	20 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 28, dated the 9th August 1930, radium is exempt from payment of import duty.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		III—Articles Wholly or Mainly Manufactured—*contd.*			
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Tariff values—contd.			
		Copper, braziers, sheets, plates and sheathing.	cwt.	52 0 0	20 per cent.
		Copper, old	,,	36 0 0	20 ,,
		Copper, pigs, tiles, ingots, cakes, bricks, and slabs.	,,	50 0 0	20 ,,
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 7 0	20 ,,
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	1 7 0	20 ,,
		Lead, pig	cwt.	17 8 0	20 ,,
		Quicksilver	lb.	4 0 0	20 ,,
		PAPER, PASTEBOARD, AND STATIONERY.			
112	99	PAPER AND ARTICLES made of paper and papier mache, pasteboard, millboard, and cardboard, all sorts, and stationery, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post and postage stamps whether used or unused and paper money and paper and stationery otherwise specified.	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Old newspapers in bales and bags ..	cwt.	4 9 0	20 per cent.
		Printing paper (excluding chrome, marble, flint, poster and stereo) in which the mechanical wood pulp amounts to not less than 65 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 1 10	20 ,,
		Packing and wrapping paper—			
		Machine-glazed pressings. ..	,,	0 2 0	20 ,,
		Manilla, machine-glazed or unglazed, and sulphite envelope.	,,	0 2 3	20 ,,
		Kraft and imitation kraft ..	,,	0 2 3	20 ,,
		Straw boards	cwt.	6 0 0	20 ,,
113	155	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	lb.	....	One anna.
114	156	WRITING PAPER—			
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	....	One anna or 15 per cent. *ad valorem*, whichever is higher.
		(*b*) All other sorts	lb.	....	One anna.
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book or parcel post.	....	....	Free.
116	21A	POSTAGE STAMPS, whether used or unused.	....	....	Free.
116A	21B	Paper money	....	....	Free.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		RAILWAY PLANT AND ROLLING-STOCK.			
117	63	RAILWAY MATERIALS for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks; also cranes, watercranes and water-tanks when imported by or under the orders of a railway administration: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein: Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.	....	*Ad valorem*	12½ per cent.
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in Serial No. 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	....	*Ad valorem*	12½ per cent.
		YARNS AND TEXTILE FABRICS.			
119	43C	Artificial silk yarn and thread	....	*Ad valorem*	10 per cent.
120	156A	COTTON PIECEGOODS (other than fents of not more than nine yards in length)— (*a*) plain grey, that is, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided by transverse woven headings—			
		(i) of British manufacture ..	....	*Ad valorem*	20 per cent. or 3½ annas per pound, whichever is higher.
		(ii) not of British manufacture ..	....	*Ad valorem*	25 per cent. or 3½ annas per pound, whichever is higher.
		(*b*) others—			
		(i) of British manufacture ..	....	*Ad valorem*	20 per cent.
		(ii) not of British manufacture ..	....	*Ad valorem*	25 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		YARNS AND TEXTILE FABRICS—*contd.*			
121	44	COTTON TWIST AND YARN, and cotton sewing or darning thread.	....	*Ad valorem*	5 per cent. or 1½ annas per lb., whichever is higher.
122	22	SECOND-HAND OR USED GUNNY BAG OR CLOTH made of jute.	....	....	Free.
122A	45B	YARN (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	....	*Ad valorem*	5 per cent.
123	100	YARNS AND TEXTILE FABRICS, that is to say :— Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified. Flax, twist and yarn, and manufactures of flax. Haberdashery and millinery, excluding articles made of silk and silk mixtures. Hemp manufactures. Hosiery, excluding articles made of silk. Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth. Silk yarn, noils and warps and silk thread. Woollen yarn, knitting wool, and other manufactures of wool, including felt. All other sorts of yarns and textile fabrics, not otherwise specified.	....	*Ad valorem*	20 per cent.
124	100A	SILK GOODS USED OR REQUIRED FOR MEDICAL PURPOSES, namely :—silk ligatures, elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages, silk abdominal belts, silkweb catheter tubes, and oiled silk.	....	*Ad valorem*	20 per cent.
125	45A	SILK MIXTURES, that is to say :— (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk ; (*b*) fabrics not being silk on which silk is super-imposed such as embroidered fabrics ; (*c*) articles made from such fabrics, and not otherwise specified (*see* Serial No. 124). *N.B.*—For tariff values under this item *see* those marked with an asterisk (*) under Serial No. 126 below.	....	*Ad valorem*	27½ per cent.
126	133	SILK PIECEGOODS, and other manufactures of silk not otherwise specified (*see* Serial Nos. 124 and 125). *Tariff values.* Silk piecegoods (white or coloured, plain or figured, all lengths and all widths) and other manufactures of silk from Japan and China (including Hongkong)— *Japan*— Paj, all kinds, including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered) embossed and pineapples but excluding all kinds of Shioji or Shin Paj.	.... lb.	*Ad valorem* 16 8 0	40 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		YARNS AND TEXTILE FABRICS —*concld.*			
		Satins, Taffetas, and Kohakus, all kinds, including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.	lb.	18 0 0	
		Twill, all kinds	,,	16 12 0	
		Jarina (gold embroidered)	,,	19 8 0	
		Fugi and Boseki, all kinds	,,	7 10 0	
		Fancies, printed and woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), including Georgettes, crepes, ninons, gauzes, and all kinds of Shioji or Shin Paj.	,,	22 8 0	
		Spun crepe, all kinds	,,	14 12 0	
		Silk embroideries and silk embroidered piecegoods, excluding Burmese scarves.	,,	33 0 0	
		Dhuties, handkerchiefs, hosiery, mufflers, shawls and scarves, excluding shawls with artificial silk fringes and Burmese scarves.	,,	26 14 0	
		Dupettas and China Silk patkas ..	,,	17 0 0	
		Burmese scarves—(*a*) Paj or Habutai	,,	31 0 0	
		(*b*) Other kinds ..	,,	38 0 0	
		*Cotton and silk mixed satins, embroidered.	,,	14 0 0	
		*Cotton and silk mixed satins, other kinds.	,,	7 0 0	
		Cotton and silk mixed hosiery ..	,,	28 0 0	
		*Cotton and silk mixed Fugi and Boseki, all kinds.	,,	5 4 0	
		Silk Fents	,,	6 8 0	
		China (including Hongkong but excluding Canton)—			
		Honans, all kinds, and patkas ..	,,	7 8 0	
		Shantungs and Tussores, all kinds, including patkas.	,,	6 4 0	
		Corded, all kinds, excepting white cords.	,,	3 12 0	
		White cords, all kinds	,,	8 12 0	
		Crepe, gauze, and paj, all kinds ..	,,	17 8 0	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	15 8 0	
		Fugi and Boseki, all kinds	,,	8 0 0	
		N.B.—The tariff values marked with an asterisk (*) are also applicable to silk mixtures under Serial No. 125 above.			
		MISCELLANEOUS.			
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	....	*Ad valorem*	2½ per cent.
128	23	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	....	....	Free.
129	101	ART, works of, excluding those specified in Serial No. 128 and Serial No. 155.	....	*Ad valorem*	20 per cent.
129A	134	BANGLES, beads and false pearls	....	*Ad valorem*	40 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS.—*contd.*			
		Tariff values.			
		Celluloid bangles—			
		Celluloid, plain, flat, with border and without border and grooved but excluding double border.	doz. pairs.	1 0 0	40 per cent.
		Celluloid (rubber) rings excluding coils	,,	0 4 0	40 ,,
		Celluloid, zigzag, all colours ..	,,	0 4 0	40 ,,
		Glass bangles—			
		China—			
		Nimuchi and pasalal	100 pairs.	2 0 0	40 ,,
		Bracelet, Jadi and fancy, all kinds.	,,	4 0 0	40 ,,
		Rajawarakh, all kinds	,,	6 0 0	40 ,,
		Japan—			
		Reshmi or lustre, all colours—			
		Fancy (including all kinds of Vakmel or zigzag).	doz. pairs.	0 1 9	40 ,,
		All others	,,	0 1 0	40 ,,
		Hollow or tube, all colours ..	,,	0 2 2	40 ,,
		Sonerikada (golbala)—			
		Containing gold in their composition.	,,	1 0 0	40 ,,
		All others	,,	0 2 6	40 ,,
130	24	BOOKS PRINTED, including covers for printed books, maps, charts, and plans, proofs, music, manuscripts, and illustrations specially made for binding in books.	....	....	Free.
131	102	BRUSHES AND BROOMS	....	*Ad valorem*	20 per cent.
132	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (excluding Portland cement other than white Portland cement), chalk and lime, clay, pipes of earthenware, tiles, firebricks not being component parts of any article included in Serial No. 96 or No. 117 and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	....	*Ad valorem*	20 per cent.
133	104	CANDLES	....	*Ad valorem*	20 per cent.
134	8A	CHINA CLAY	....	....	Free.
135	105	CINEMATOGRAPH FILMS, not exposed ..	....	*Ad valorem*	20 per cent.
135A	134A	CINEMATOGRAPH FILMS, exposed	....	*Ad valorem*	30 per cent.
		Tariff value.			
		Exposed standard positive films, new or used.	foot.	0 4 6	30 per cent.
136	106	CORDAGE AND ROPE AND TWINE of vegetable fibre not otherwise specified.	....	*Ad valorem*	20 per cent.
		Tariff value.			
		Coir yarn	cwt.	13 0 0	20 per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III—Articles Wholly or Mainly Manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
137	106A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	....	*Ad valorem*	20 per cent.
138	135	FIREWORKS not otherwise specified (*see* Serial No. 137).	....	*Ad valorem*	40 per cent.
139	107	FURNITURE TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.	....	*Ad valorem*	20 per cent.
140	136	IVORY, manufactured, not otherwise specified.	....	*Ad valorem*	40 per cent.
141	137	JEWELLERY AND JEWELS*..	....	*Ad valorem*	40 per cent.
141A	24A	LIGHT SHIPS	....	....	Free.
142	157	MATCHES—			
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	....	Re. 1-8.
		(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	....	Six annas
143	158	UNDIPPED SPLINTS such as are ordinarily used for match making.	lb.	....	Four annas and six pies.
144	159	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	lb.	....	Six annas.
145	108	MATS AND MATTING	....	*Ad valorem*	20 per cent.
146	109	OILCAKES	....	*Ad valorem*	20 per cent.
147	110	OIL CLOTH AND FLOOR CLOTH	....	*Ad valorem*	20 per cent.
148	111	PACKING—ENGINE AND BOILER—all SORTS, excluding packing forming a component part of any article included in Serial Nos. 96 and 117.	....	*Ad valorem*	20 per cent.
149	112	PERFUMERY, not otherwise specified ..	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Gowla, husked and unhusked ..	cwt.	70 0 0	20 per cent.
		Kapurkachri (zedoary)	,,	22 0 0	20 ,,
		Patch leaves (patchouli)	,,	26 8 0	20 ,,
		Rose-flowers, dried	,,	24 0 0	20 ,,
150	113	PITCH, tar and dammer	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Coal pitch	cwt.	3 2 0	20 per cent.
		Stockholm pitch	,,	15 8 0	20 ,,
		Stockholm tar	,,	14 0 0	20 ,,
		Dammer Batu	,,	8 0 0	20 ,,
151	114	POLISHES AND COMPOSITIONS	....	*Ad valorem*	20 per cent.
152	46C	PORTLAND CEMENT excluding white Portland cement.	ton.	....	Rs. 11.

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 30th March 1929, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1.5 per cent., are liable to duty at 20 per cent. *ad valorem.*

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
				Rs. a. p.	
		III—Articles Wholly or Mainly Manufactured—*concld.*			
		MISCELLANEOUS—*concld.*			
153	46D	PRINTER'S INK	....	*Ad valorem*	5 per cent.
153A	46	PRINTING TYPE	lb.	....	One anna.
154	54	The following PRINTING MATERIAL, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	....	*Ad valorem*	2½ per cent.
155	138	PRINTS, ENGRAVINGS AND PICTURES (including photographs and picture post cards), not otherwise specified.	....	*Ad valorem*	40 per cent.
156	55	RACKS for the withering of tea leaf ..	....	*Ad valorem*	2½ per cent.
157	24B	ROPES, cotton	....	....	Free.
158	115	RUBBER TYRES AND OTHER MANUFACTURES OF RUBBER, not otherwise specified (*see* Serial No. 127).	....	*Ad valorem*	20 per cent.
159	64	SHIPS AND OTHER VESSELS FOR INLAND AND HARBOUR NAVIGATION, including steamers, launches, boats and barges imported entire or in sections : Provided that articles of machinery as defined in Serial No. 96 or No. 99 shall, when separately imported, not be deemed to be included hereunder.	....	*Ad valorem*	12½ per cent.
160	140	SMOKERS' REQUISITES, excluding tobacco (Serial Nos. 27 to 30) and matches (Serial No. 142).	....	*Ad valorem*	40 per cent.
161	116	SOAP	....	*Ad valorem*	20 per cent.
		Tariff value.			
		Soft soap	cwt.	15 0 0	20 per cent.
162	24C	STARCH AND FARINA	....	....	Free.
162A	24D	STONE PREPARED as for road metalling ..	....	....	Free.
163	118	STONE AND MARBLE, and articles made of stone and marble but excluding stone prepared as for road metalling.	....	*Ad valorem*	20 per cent.
164	119	TOILET REQUISITES, not otherwise specified.	....	*Ad valorem*	20 per cent.
165	141	TOYS, games, playing cards and requisites for games and sports, including bird-shot, toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878 ; and bows and arrows.	....	*Ad valorem*	40 per cent.
		Tariff value.			
		Bird-shot	cwt.	33 0 0	40 per cent.
166	120	ALL OTHER ARTICLES WHOLLY OR MAINLY MANUFACTURED, not otherwise specified.	....	*Ad valorem*	20 per cent.
		IV—Miscellaneous and Unclassified.			
167	25	ANIMALS, living, all sorts	....	....	Free.

SCHEDULE II—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		IV—Miscellaneous and Unclassified *—concld.*		Rs. a. p.	
167A	141A	BETELNUTS	....	*Ad valorem*	30 per cent.
		Tariff values.			
		Betelnuts (husked)—			
		Raw, or boiled whole, from Goa.	cwt.	17 0 0	30 per cent.
		Raw, or boiled whole, from Straits, Duth East Indies and Siam.	,,	15 0 0	30 ,,
		Raw, whole, from Ceylon ..	,,	17 0 0	30 ,,
		Raw, split (sun-dried) from Ceylon.	,,	30 0 0	30 ,,
		Boiled, split or sliced	,,	24 0 0	30 ,,
168	121	CORAL	....	*Ad valorem*	20 per cent.
169	57	FODDER, bran and pollards	....	*Ad valorem*	2½ per cent.
69A	25A	INSIGNIA AND BADGES of official British and Foreign Orders.	....	....	Free.
169B	25B	PLANTS, living, all sorts	....	....	Free.
170	26	SPECIMENS, MODELS AND WALL DIAGRAMS illustrative of natural science, and medals and antique coins.	....	....	Free.
171	122	UMBRELLAS, including parasols and sun-shades, and fittings therefor.	....	*Ad valorem*	20 per cent.
		Tariff values.			
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—			
		Solid Flexus, all sizes—			
		From Japan	dozen sets of 8	1 5 0	20 per cent.
		From other countries	,,	2 3 0	20 ,,
		Solids, 23, 25 and 27 inches ..	dozen sets of 12.	2 1 0	20 ,,
		Solids, 16, 19 and 21 inches ..	dozen sets of 8	1 0 0	20 ,,
172	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	....	*Ad valorem*	20 per cent.

SCHEDULE III—EXPORT TARIFF.

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
	JUTE, OTHER THAN BIMLIPATAM JUTE.		Rs. a. p.	Rs. a.
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	....	1 4
	(2) All other descriptions	,,	....	4 8
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine)*.	Ton of 2,240 lbs.	....	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified. †	,,	....	32 0
	HIDES AND SKINS.			
3	RAW HIDES AND SKINS ‡	....	*Ad valorem*	5 per cent
	Tariff values.			
	If exported from Burma—			
	(1) Arsenicated and air-dried hides—			
	(*a*) Cows (including calf skins)	lb.	0 4 0	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 3 3	5 ,,
	(2) Dry salted hides—			
	(*a*) Cows (including calf skins).	,,	0 3 6	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 9	5 ,,
	(3) Wet salted hides—			
	(*a*) Cows (including calf skins)	,,	0 2 3	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 0	5 ,,
	(4) Goat and kid skins	Piece.	1 0 0	5 ,,
	(5) Sheep skins	,,	0 13 0	5 ,,
	If exported from any place in British India other than Burma—			
	(1) Arsenicated and air-dried hides—			
	(*a*) Cows (including calf-skins) Framed ..	lb.	0 7 6	5 ,,
	(*a*) Cows (including calf-skins) Unframed	,,	0 4 9	5 ,,
	(*b*) Buffaloes (including calf skins) Framed ..	,,	0 5 3	5 ,,
	(*b*) Buffaloes (including calf skins) Unframed	,,	0 3 3	5 ,,
	(2) Dry salted hides—			
	(*a*) Cows (including calf skins) ..	,,	0 4 9	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 3	5 ,,
	(3) Wet salted hides—			
	(*a*) Cows (including calf skins) ..	,,	0 3 3	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 0	5 ,,
	(4) Goat and kid skins	Piece.	1 7 0	5 ,,
	(5) Sheep skins	,,	0 13 0	5 ,,
	RICE.			
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	....	Two annas and three pies.

* Under Government of India, Finance Department (Central Revenues) Notification No. 19, dated the 17th May 1930, bagging for raw cotton made from jute rove, weighing not less than 1¼ lbs. per square yard and having a total of not more than 250 warp and weft threads per square yard, is liable to duty at Rs. 5-8-0 per ton.

† Under Government of India, Finance Department Notification No. 1428, dated the 17th November 1923, jute rags such as are used for papermaking, are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

‡ Under Government of India, Finance Department (Central Revenues) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings such as are used for glue-making, are exempt from payment of export duty.

APPENDIX 24.

INTERNATIONAL FEDERATION OF MASTER COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATIONS.

No. 209/43 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 28*th January* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

Mr. Arno S. Pearse, General Secretary, International Federation of Master Cotton Spinners' and Manufacturers' Associations, who has recently completed an exhaustive tour in China and Japan is now in Bombay, and has kindly offered to address members of the Association on the textile industries of these two countries.

It will be interesting to hear what other countries, notably China and Japan, have done in recent years to achieve the results which they claim to-day, and Mr. Pearse, who has studied this problem at close quarters, should be able to furnish interesting details.

An urgent General Meeting of the Members of the Association will be held for this purpose, in the rooms of the Association, on Thursday, the 30th instant, at 12 noon (S.T.), and you are requested to send a representative.—Yours, etc.,

T. MALONEY,
Secretary.

Address by Mr. Arno S. Pearse, General Secretary, International Federation of Master Cotton Spinners' and Manufacturers' Associations, before Members of the Millowners' Association, Bombay, on 30th January 1930.

I ask you not to regard me as a hostile investigator. My primary object in coming to India is to effect the re-union of the Millowners' Associations with our International Cotton Federation, and in the second place, I desire to give a true picture of the Indian Cotton Industry to our members and the world at large, as I have tried to do as regards China, Japan, U.S.A. and the Continent.

I am an international person, out for the truth and general progress. As I do not represent the interests of any specific country, I may claim that in many countries, by mill men as well as Government departments, I am recognized as an unbiassed investigator. Perhaps this general experience gained in all parts of the world may be of some slight use even to the Bombay and Ahmedabad Millowners.

I ask you to give me facilities to visit a number of your mills, good, bad and indifferent, and to obtain information on the lines detailed in the enquiry form which I have prepared. I would also ask you to be good enough to permit your Secretary, Mr. Maloney, to provide me with general information of the financial position of your industry. I do not want to know any secrets. I have always found that the true facts never injure a trade or industry, but when one cannot get at these, one begins to obtain information second and third hand, which in most cases is misleading. I, therefore, come to you, to the fountain head.

The main purpose of my visit, as I have said, is to obtain your membership with us. I will, therefore, take this matter first, but as I am to speak also on my Japanese experiences, I will be very short, for most of you know something about our organization.

The main purpose of the International Federation is to promote the common interests of manufacturers throughout the world, and to disseminate information in regard to cotton and the cotton manufacturing industry in all countries. It can be compared to a Chamber of Commerce on an international basis for the cotton industry. It has been in existence now for 26 years, and 21 countries have become members. In fact the only important cotton manufacturing country which is not a member of the Federation at the present time is U.S.A. The value of its work and statistics is recognized throughout the world. It might be of interest if I briefly mention some of its major activities :—

1. *Cotton Growing.*—The Federation has been largely instrumental in promoting the growth and use of sundry cottons, and the value of its work in this connection may be judged from the fact that Europe is now using 2 million bales of sundry cottons per annum. In the case of Uganda cotton, the Indian mills have participated very largely in the benefits of the Federation's cotton growing policy.

2. *Cotton Statistics of the World.*—Statistics as to the consumption and production of cotton in all countries of the world are issued half-yearly.

3. *International Cotton Bulletin.*—The Journal of the Association, which is issued quarterly and is free to all members, contains reports of special investigations on such subjects as mass production in the United States, cotton mill conditions in the chief Continental countries, and in Japan and China, and up-to-date and valuable information regarding developments in the industry and in cotton growing.

4. *Reports on the state of the Cotton Crop in America.*—Special reports are issued for the confidential information of Associations affiliated to the Federation on the state of the cotton crop in the United States of America. These have undoubtedly been of great value to members, and would, it is thought, be of similar benefit to India. Although India is not a large user of American cotton, the prices of Indian cottons are largely dominated by the trend of prices in America. The value of these reports may be judged from the fact that, since they were instituted, the final estimate of the American crop contained therein, has never been more than $\frac{1}{4}$ per cent. out.

5. *Periodical Committee Meetings.*—The periodical meetings of the Committee of the Federation and the International Congresses which are held provide a common platform for the exchange of opinions.

6. *Assistance to Governments of Cotton Growing Countries.*—The Egyptian Government has appointed a Committee of cotton experts and cotton shippers from Alexandria to act on a Committee jointly with the International Cotton Spinners to discuss all matters relating to the Egyptian cotton. The United States of America Government have recently taken similar action suggesting the formation of such a Committee of the Federation for American cotton. I suggest that similar action might be taken in India in conjunction with the Indian Central Cotton Committee.

The contribution in the case of the Millowners' Association, Bombay, would amount to about Rs. 30 per mill, which is roughly equivalent to the subscription to any good technical journal. All publications issued by the Federation, including the Bulletin, are issued to every member affiliated to the Association.

I consider that the Bombay mills have profited greatly by our work, and that they would profit still further by active membership of the Federation, which is recognized as the Parliament of the Cotton Industry of the World.

In giving you a synopsis of my observations in Japan last year, I do not pretend to give you advice, nor do I wish to find fault with the manner in which you carry on your

industry. I merely state the facts as they presented themselves to me, and I must leave each one to draw his own conclusions. One can never adopt the system in use in one country without important alterations to another.

Japan, after the opening up of her country in 1868 to foreign civilization, had the advantage of starting a new cotton industry, building up on the latest achievements obtained both technically and commercially in Europe, particularly in England, without having to spend years on experimental work. The fact that silk spinning had been a domestic industry for centuries in Japan enabled the pioneers of the cotton industry to obtain workpeople that were accustomed to handling threads. Therefore the operatives were not as inexperienced as in most other countries which begin the industry, but the difficulty which had to be overcome was to elaborate from the very beginning a system for recruiting, housing and feeding the girl operatives, and this had to be gradually developed. More will be said later under this heading.

I would be tiring you if I were to enumerate many figures of the development of the mill industry year by year, and I will therefore merely mention a few absolutely necessary details of the expansion of machinery as it took place.

In 1881 the country possessed 16,204 spindles and 20 years later the figure had only risen to about 145,000; but 10 years later, more than a million spindles were in existence and ever since then an almost permanent increase has taken place, so that to-day the number of spindles is 6½ million ring, 41,674 mule, 810,000 doubling spindles, and probably 150,000 looms. In order to realize what these figures mean we have to consider the number of working hours, because after all, it is the output of the machine which counts; alone on such a basis are we able to make a comparison. Taking the present number of working hours in Japan, which are two shifts of 8½ each, plus two Sundays per month (for there are only two legal rest days per month after the new arrangement of working hours which came into force on the 1st July 1929), the working hours per month are 476 in Japan against 188 in England and 240 in India. Allowance should further be made in England for at least a week's holiday besides the ordinary national holidays, and therefore about 4 hours per week must be taken off from the English score, i.e., 184 against Japan's 476, or roughly 2½ times as much, and twice as much as in India. Therefore the machinery works 2½ times as much in Japan as in England, and twice as long as in India. That is a very important factor, and it shows that the 6½ million spindles are really equal to 13 million Indian spindles; in other words, the Japanese industry has more than half as much again as that of France or that of Germany. All this has been accomplished in so short a lapse of time. Consideration must further be given to the fact that Japan has almost exclusively ring spindles, which turn out at least one-third more yarn per hour than mule spindles.

We now consider the reasons why this speedy development was feasible.

In the first instance we have the large number of operatives willing to work long hours in the early stages of the industry, at very low rates. The development of Japan's cotton industry coincided with a period of lasting depression of agriculture which is a small holding industry. In spite of perversity families increased and as there was no work for larger numbers on the land, the girls were only too pleased to find employment in the mills. The operatives were easily taught, owing to their previous domestic experience with silk, as many farmers follow sericulture, and they were not fettered by trade union regulations which the pioneers of Japan had wisely not copied from the European institutions, when bringing over the industrial organization. On the contrary, every one in Japan was, and by far the majority to-day is, imbued with a group instinct, generated by the family system, by means of which the individual sinks his own importance and regards all work from the standpoint of the national welfare. The meanest of the workers claim still to be part of the Emperor's family, and thus the whole state is one huge national business concern. It is that group spirit which impels every true Japanese to do his utmost in whatever work he undertakes.

This national spirit was not only responsible for the pliable operatives which the organizers found at their disposal, but this large family system or group spirit had taught

them instinctively the power of united efforts, and to it must be attributed the early creation of the combines that have taken place amongst the cotton mills. To-day, the Japanese industry has 9 combines, of which 4 are really big. These 9 combines represent 70 per cent. of the total spindleage and perhaps 40 per cent. of the looms. The advantages resulting from these combines are patent and require only a short reference. These combines, though important in size, are not unwieldy ; consequently, they do not require super men to direct them ; yet, they are big enough (say a million spindles and 10,000 looms) to enjoy the advantages of big corporations. You must bear in mind that a million spindles is equal at least to 2 million in this country. The principal advantages from combination amongst the Japanese cotton mills are that for every big section there are men who have specialized in their particular department. There is in every one of the combines a body of men who deal with nothing else than raw cotton, some with the physical properties, others with the economic side. Then there are specialized men for handling labour (including medical men, welfare supervisors, etc.) ; men who have studied at universities engineering, and who have had, at the same time, practical mill experience, supervise the running of the mills and purchase of new machinery ; there is a uniform system of accountancy, the selling of the output of various mills takes place through one source and thus needless competition through competitive offers is reduced. We in Europe have only started to realize that it is impossible for one man to be expert in all these different branches, there are no such super men born yet who could satisfactorily discharge *all* the duties successfully. The organization of the combines enabled the early adoption of a mass production system, allotting to each mill only a few qualities, and using, wherever possible, labour-saving machinery, particularly automatic winding, high-speed warping, warp stop motions and automatic looms.

I want you to realize that the men at the head of the industry in Japan, a mere handful of them, are excellent organizers, men who have had some 10 or 20 years of training in England and America, well versed with high finance and at the same time possessing sufficient technical knowledge, to enable them to supervise the men who are looking after the technical side. These are men with very broad minds who value education and training. One way in which they train successors is that when they come across a promising young man in their employ they will send him on a world's tour of study, be it to become acquainted with the cotton markets, or the machinery or the commercial end of things. Do not think that their education is an empirical one ; the value of education is also appreciated even amongst the operatives. Though I do not know Japanese, I have observed in the mill classes of many concerns a readiness to study and an amount of earnest application such as you would not find in many countries. I do believe that the standard of school and technical education of the mill workers is quite as high as in England. The mill classes for training foremen and forewomen is an institution worthy of emulation in every country.

The Japanese as he has been depicted to you is a good imitator at the most and often unscrupulous. Get this out of your head ! It was true in the early stages, but does not hold good now. Copying is a necessity for any beginner, you cannot expect one who starts on music to make his own compositions. Let me tell you that the Japanese have shown great originality first and foremost in the organization of the mills, so much so that *we* are copying them now. They had no nation from which they could have copied the housing of the operatives and the special welfare work. Platt Brothers at Oldham have purchased the patent rights of a Japanese automatic loom—the Toyoda—because it is a wonderful improvement in speed and good workmanship on any existing one. The engineering work of that loom is astounding everyone who has seen it ; exact workmanship, use of roller bearings where we never thought of employing them, chrome-plating wherever yarn or cloth comes in touch with the loom. Let me tell you that not a single textile machinist in England has ever applied this process, though its advantages are evident for the prevention of rust stains. The copying of trade marks, false reeling of yarn, etc., are infantile diseases which have disappeared or are disappearing quickly, under the guidance of trade organizations and the Government.

Do not believe the old saying that the word of a Chinese is his bond, but not so that of the Japanese. The modern Japanese will drive a bargain, but he will stick to it much more than the modern Chinese ; if you treat a Japanese fairly, he will do the same with you. That is one of the lessons I learnt.

All this excellent organization could not be carried out if the industry had not at its disposal the necessary funds. Up to the War there were only few concerns successful from a financial point, but a lucky purchase of raw material set the industry on a sound basis. They bought a year's supply of raw cotton shortly after the outset of hostilities of the Great War, cotton that rose in price within 12 months to three times its purchase value. This was a lucky speculation to which the Japanese were driven owing to the threatened shortage of ships. Furthermore, as they had the great markets of the Far East undisturbed to themselves, they were able to realize fantastic profits; each combine made literally millions of pounds sterling profit. The Japanese did not, however, copy the European method of distributing all these profits in dividends, they realized that a rainy day was sure to come and distributed only half and less. They put their own mills in order with the balance of profits, they extended with foresight their markets and established mills in China, their neighbouring country, which they always regard as their natural field of exploitation. Everyone of the mills has a reserve fund, and of this an important amount is set apart for raw cotton fluctuations, thus enabling them to undertake huge purchases of raw cotton which in Europe and particularly in England, we would describe as rank speculation, but that criticism does not justly apply to them. The Japanese mills buy their cotton without hedging at all. They regard their cotton purchases as we in England would look upon an investment of shares. They buy the cotton outright; call cotton or futures are unknown to them. If the price falls, then they average by another purchase, but remember that every mill has a set of economists closely watching the course of cotton and the likely trend; everything is undertaken studiously, not in a haphazard way and after all 30,000 bales is no more than a month's consumption for several of their combinations.

Very large American cotton importers established in U.S.A. have shown me the range of prices at which Japanese mills have bought and I assure you that they have sold in Osaka during the last few years *always* under the price of replacement in U.S.A. on the day of purchase, partly due to clever straddles.

As the mills, owing to the coarse spinning (the average is perhaps 24's), use large quantities of cotton, all cotton merchants are anxious to let them have the benefit of their speculation. It is not only the quantity; 10, 15 and even 30,000 bales are bought in one day by a single firm; but the fact that the mills are financially very strong tends, of course, to give the mills the whip-hand over the cotton merchants. The mills are very careful when taking delivery, and, strange to say, arbitrations are not resorted to. The mills are in such a strong position that they can say to the merchant: " We do not accept this cotton for this or that reason " and their decision must be final. If a merchant insists on arbitration, he loses every chance of doing further business and realizing that it would probably cost him in the long run less to compromise than to insist upon his rights, he accepts the situation of the cotton buyer. " Might is right," some of you may say, but Japan and China are the countries of compromise.

The cotton merchants deliver cotton to the mills without any security. Cotton generally is sold on a 60 days credit, but the rich concerns pay cash under discount.

The mills under equal parity conditions give preference to American cotton, but whenever the parity goes in favour of Indian cotton, they switch to some extent over to that variety. The Japanese are reputed to be very clever in cleaning cotton and are large purchasers of $\frac{7}{8}$ inch low grade American cottons. Particular care is given to the mixing of cottons in the mills, probably more so in Japan than in any other country, and few yarns are spun in Japan which have not some percentage of East Indian or Chinese cotton in them. I was told that as far as 30's some Indian cotton is always mixed in.

The Japan Cotton Spinners' Association has its own office in Bombay, mainly for the purpose of looking after the freight contracts on cotton shipments for its members. Through this office the members have been able to obtain a special rebate of 2*s.* 10*d.* per bale.

It has frequently been stated that the subsidies which the Japanese steamship companies enjoy are a great help. I am not in a position to judge this matter, but a reference to my book which show the exact subsidies paid to steamship companies for carrying mails

to the various steamship companies, and I must leave it to other quarters to judge whether they are higher than those paid in England.

The Japanese with their enquiring spirit have soon recognized the advantages of Uganda cotton, and this is being bought in increasing quantities. Some of the Japanese steamers are now calling at African ports and bring this cotton direct, whilst until recently it had to be transhipped at Bombay. Uganda cotton is regularly mixed for high counts with Upper Egyptian, indeed some mills use it in the place of Uppers, and the difference in price between the two is only trivial in Japan.

The standard 20's Kingyo Yarn is composed of 25 per cent. $\frac{7}{8}$ inch American and 75 per cent. Indian. In this mixing of cottons the Japanese can teach their former masters a lesson.

As regards the technical equipment of the cotton mills of Japan, I must stress that very large amounts are being spent in keeping the machinery up-to-date and replacing worn-out parts. We are too apt to consider that the Japanese cannot have the necessary technical education, but it is a great mistake to assume this, for no mill of any size in Japan is without a technical manager, who has not only had his training in one of the 22 technical schools existing in Japan, but has also had considerable university schooling in engineering, which is a great advantage when rebuilding or organizing the lay-out of a mill. Few managers in European mills possess such a wide technical knowledge of the highest kind. The general spread of an enquiring spirit amongst all mill men due to a good educational system, has lifted the Japanese from the stage where men copy to that of originating new things, and probably the outstanding technical achievement in inventions is their automatic loom which runs, on ordinary grey shirtings, 205 picks per minute under mill conditions, against 165-170 of the latest American automatic looms. I may say that Platts in Oldham have not thought it beneath their dignity to buy the patents of this loom and they are now manufacturing it in Lancashire. I was assured by several engineers that the loom is a very sound engineering proposition.

The architecture of the Japanese mills is mostly a one storey building, owing to the earthquake danger, for as you know, almost every day some little tremor occurs in some part of Japan. There is a large amount of space allowed in the mills between the machines, much more so than in any part of Europe. The machinery arrangements are perhaps more on the lines of the modern mills of U.S.A.

No country can boast of cleaner and tidier kept mills than Japan and as cleanliness is almost one of the patriotic duties, one may say that there is no set of working men or women in the world who keep themselves and the machines as clean as the Japanese. The operatives have daily a bath.

There are always some technically trained men of the Japanese cotton industry in Europe anxious to learn what new inventions have come out. If it is found that a young man shows energy and enthusiasm in his work he is sent at the firm's expense on a world's tour for a number of years with the object of picking up knowledge, either commercial or technical. One of the assistants I met told me that he had visited over 160 mills and that he had worked in quite a number of them with a view to getting to know the organization.

The quality of the cloth which the Japanese produce has markedly improved during the last 10 or 15 years. This improvement can be traced to the introduction of automatic looms, for you must realize that a modern automatic loom simply refuses to work unless the cloth is perfect. As soon as a mistake occurs the loom stops. To-day they are using in Japan something like 15,000 automatic looms and besides that they have introduced warp stop-motions on many thousand looms. This motion, which causes the loom to stop as soon as the warp thread breaks, can only be used to advantage with ring yarn, and it is for that reason that Lancashire has been very slow in introducing it, for as you know in Lancashire mule yarn predominates very largely. A suitable warp stop motion for mule yarn has not yet been invented. Ring frames have an undoubted advantage in output up to 60's and as the average counts used in the cloths exported are much lower, the ring

frame works cheaper than the mule. Mule yarn is softer than ring yarn, but our Japanese competitors have succeeded in producing ring yarn soft enough to take the place of mule yarn.

Owing to trade union regulations the number of looms per operative in Lancashire is 4, on an average, and has been that number for generations. On the continent the figure is even lower, probably 2¾ to 3 per operative, with you it is two, but in Japan, taking the whole country, we arrive at 5.5 looms per operative ; bear in mind that in the best concerns even 8 ordinary looms, with warp stop motion, are in charge of one single operative, and as regards automatic looms, the number is nearly 30. It is the absence of any trade union restrictions which has helped the weaving section of Japan very much ; nor are the Japanese hampered by any prejudices of the workpeople, for instance the use of metal healds is quite common, whilst the Lancashire operatives simply refuse to use them. In the spinning the number of spindles attended to by one operative is slightly less than in the very best mills in Lancashire, but every year some improvement is taking place. Owing to the rise of wages the mills are reducing the number of hands and find it more remunerative to improve the quality of the mixing.

As mentioned in my early remarks, the Japanese had to invent a solution of the difficult problem of obtaining sufficient labour for their rapidly developing cotton industry. The towns did not possess anything like the number of operatives required, but there was available labour amongst the agricultural classes. As it was impossible to attract whole families from the country to the towns, due to the inherent love of the country people for agriculture, they could only bring in the young girls of the agricultural classes, and consequently the mills had to make themselves responsible for their physical and moral welfare. For this purpose they build in the mill compounds suitable housings and made the operatives contented in these new surroundings by means of a paternal supervision ; they had to treat them better than at home. The houses of the operatives consist of extensive wooden buildings, called dormitories. There has arisen almost a sport amongst the various cotton mills to outshine their competitors with regard to the housing and treatment of the operative. A very laudable competition exists and this has no doubt been the cause of numerous improvements that have taken place during the last 15 years, for the earlier accounts, mostly from overzealous missionaries, show that they must have had a very inferior treatment in the earlier stages. Personally I have visited a very large number of these dormitories and general welfare institutions of these mills. It may make you realize that the mills require a commissariat department as an army of soldiers does, when I tell you that one of these barrack-like buildings contained 3,000 girls. The dormitories are constructed in sections containing about 200 girls each. In each room 8-10 girls sleep, the space of each room being 15 " mats " each, measuring 2 by 1 yard. For the sake of cleanliness and in order not to damage the neatly woven floor straw mats nobody, not even the managing director, is allowed to walk on them in boots ; the girls must take off their wooden slippers before entering even the corridor. The girls do not sleep on bedsteads but on cushions on the floor, as is the custom throughout Japan for rich and poor. Each girl has her own cupboard for her cushions and her clothing, and a matron in charge of one of the dormitories informed me that during her 21 years of work she had never come across a single case of pilfering, which surely could not be said even of the best regulated boarding house schools in England. Whilst the girls are in the mill they wear a special uniform, a different one in summer and winter.

Each room in the dormitories is provided with the usual alcove, the most distinguished place in every Japanese room. There will be found a little altar, books and writing materials. As is the custom there will hang a Japanese scroll-picture, or the portraits of the Emperor and Empress, the embodiment of Deity. Fresh flower decorations are placed in every room. Scrupulous cleanliness and tidiness reign supreme in the dormitories. The interior of the rooms is simplicity itself, just as in all Japanese houses, which creates a distinguished impression. Every morning and night the girls scrub the floors, not only of the rooms, but also of the seemingly endless corridors. (This scrubbing of floors is a custom in most houses.) For this purpose the girls kneel down in a line and scrub with their hands, moving forward in a line, singing all the time.

Day and night shift staff occupy different dormitories ; the rooms are well ventilated. A strip of garden is generally in front of each house. Discipline and order are, of course, essential when one has to deal with thousands of young girls, and this means some restraint of liberty, which most will agree is a good thing for girls at that age. If the girls were not under careful supervision, they would probably be as great spendthrifts as the Indian workers.

Similar houses are provided for the unmarried male operatives, but their number is very small. Comparatively few families live at times outside the compound, in houses rented to them at a nominal rate, by the mill combines.

Covered asphalted passages lead from the dormitories to the mill, to the hair-dressing room, the baths, dining room, hospital, store, kindergarten, nursery, etc.

Female labour in the cotton mills represents about 80 per cent. of the total operatives, and about the same percentage of these are unmarried ; most of them are between 14 and 18 years of age, daughters of small peasants or fisher-folk. When the crops are good the girls are wanted at home and at those times it is hard for the mills to get their labour supply. With the constant expansion of the cotton industry there has been for a number of years a difficulty to obtain sufficient hands, but during the last few years it was easy because farmers had hard times and no doubt the excellent treatment meted out to the girls has become known. Large mill companies have generally their recruiting agents up-country who pay the travelling expenses, and if the financial situation of the parents requires it, they give them an advance of the girls' wages. Most of the girls enter mill service for the purpose of saving money for their dowry or for helping their parents out of distress. The average stay of the girls is two years and eight months. Some mills stated that they do not make any contract with the parents or the girls for them to stay any given number of years ; others admitted the existence of it. Probably the contract is in many cases between the labour recruiting agent and the parents, for it costs the mill something like Yen 15 to 25 to get a girl to the mill, and it is hardly thinkable that there should not be some kind of contract. Whether contract or not, if girls want to leave, the law will always be on their side. It should be understood that both girls and boys in Japan are most obedient to their parents ; it is part of the religion to study the wishes of their parents, and no law is as strong as the mere hint by the parents that the children should do certain work, or get married to the choice of the parents. Dancing, such as we know it in the West, is unknown in Japan. Drinking alcohol and smoking before the age of 21 is prohibited by law. Japanese girls are what we might term of old-fashioned bringing up and do not know the dissipations of the European mill operatives.

It will be asked, " Why do these girls not stay longer in the mills if all is as well as described here ? " The answer in most cases is that the parents are anxious for the girls to get married. Here again religion enters, for happiness in after life can be obtained through prayers by the descendants, and for that reason parents are very anxious to see their children married and have large families. It is generally they who select the future husband, and the girls, when they hear of their parents' wish, unhesitatingly conform to it.

I was most impressed with the efforts that are being made to improve the education in special classes ; not only school subjects are taught, but such matters as ethics, art, flower-decoration, sewing, cooking. Lectures on moral culture are given in the assembly rooms. There are two hours devoted to such lessons per day at present, and now with the shorter mill hours (8½ per day), probably more time is being devoted to the general education, for in this way they keep the girls out of mischief. Filling up the spare-time of so vast an army of girls is indeed a difficult problem. Japanese are fond of gymnastics and sport ; the mills have provided tennis and football fields.

The hospital is generally very modern, with special rooms for bacterial examination, Rontgen-rays, operating rooms, dentistry. In one place they had six doctors at work. Some concerns have their own sanatorium, and even farms for the supply of milk and other produce.

The dining halls are plain, specklessly clean, and the kitchens are like special factories. The food is carefully selected according to the latest caloric contents and supervised by doctors. In the nurseries mothers can leave their infants in the care of a matron whilst they are at work. The babies are placed in baskets, seven close to each other and each set of seven is rocked by one girl. A case of nursing on mass production lines.

The payment which the girls have to make varies, but 15 sen per day (about 3.3*d.* per person seems to be the average for females, and about 5½*d.* for male operatives). Meat is provided only once or twice a week in the regular fare, but for a trivial extra payment it can be obtained. Japanese country people are mostly vegetarians. At the mill-store the operatives can buy clothing, luxuries, etc., at very much lower prices than in any other stores.

All this welfare work means, of course, an indirect addition to the wages, varying according to circumstances from mill to mill, as the mills cannot make the operatives contribution pay for all that is provided. It is estimated that about 6*d.* to 7*d.* is the mill's contribution per operative and per day under the heading of welfare work ; but some concerns contribute more, others less.

Wages are as high as in parts of France, Czecho-Slovakia and Italy. It is certainly due to some extent to the low wage that Japan is able to compete successfully with Europe, but much more so to the absence of trade union restriction, enabling an operative to produce more per "caput" than in England and more especially owing to the ability of the mills to "sweat" the machinery, by running it 17 hours out of 24. I am certain the Japanese could not have built up their cotton industry on an 8 hour or 10 hour-day and furthermore, there is no doubt if the English operatives would allow the millowners to work double shift and take off the restrictions as to number of machines per operative, Lancashire would again be able to compete successfully. The double shift, which with, say, 7 hours per shift, simply is a morning and afternoon shift, means a saving of 5 per cent. alone on the value of most goods which go the Far East. Further economies can be brought about by improving the cotton mixing, provided the operatives do not restrict the number of machines per operative. What is the use at present to improve the quality of yarn, if one knows beforehand that the operatives will attend only to the same number of looms ? It would almost be a waste of money to improve the yarn. All my visits to first class mills in Europe, U.S.A. and Japan have proved to me abundantly that an operative may be doing much less actual work by attending to twice as many machines with an improved cotton mixing than with the union—fixed limitation of machines and the old mixing. These union restrictions have become obsolete with the modernization of mills and as no country in the world has such severe restrictions as England, we must to a great extent blame the unions for the latent introduction of modern machinery, particularly of automatic looms. One additional advantage of importance accruing from the double shift is that machines can be replaced in 10 years, during which period more efficient machinery has been invented, but not so with the one shift system.

Whilst Japan has the advantage of good low priced labour, it suffers from heavy overhead charges. The expense of bringing to Japan the machinery, the costly buildings, the expense of packing, insurance, the welfare work, the system of constantly teaching new operatives, are all heavy overhead charges. England has the pull over Japan in this item, though it is not enough to counterbalance the other advantage.

A further important saving arises in Japan from the existence of export merchants who have their own houses in all the important Eastern outlets, and as these same merchants are also the importers of raw cotton, they perform a barter business in the case of India, China, Uganda. The staff which sells the manufactured cotton goods frequently also buys the raw cotton. This must effect also some saving in the rate of exchanges. The profit which these raw cotton import merchants and export cotton goods merchants make is very small indeed, as the dividends of the concerns show. I was told by two of these merchants that on the sale of grey yarn they make hardly any profit, they merely undertake this business in order to do a favour to the spinning mill which is its client for raw cotton. On woven grey goods 1 per cent. and on prints and fancies 2 and 2½ per cent. is all what the Japanese merchants hope to make. They aim at a big turnover with a small profit on each transactions

rather than a small turnover with double the profit. Furthermore, the Japanese merchants carry the goods right into the interior of China, the final wholesale dealer, whilst other export merchants besides insisting on a larger profit, deal with an importer at the port on the other side, who generally must have a larger profit even than the exporter, and he often employs an intermediary between himself and the final wholesale house in the interior.

No. 989/43 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *9th May* 1930.

THE GENERAL SECRETARY,
INTERNATIONAL FEDERATION OF MASTER COTTON
SPINNERS' AND MANUFACTURERS' ASSOCIATIONS, MANCHESTER.

DEAR SIR,

I am directed to inform you that my Association has decided to apply for re-election as a member of the International Federation of Master Cotton Spinners' and Manufacturers' Associations from 1st July 1930, and shall thank you to make the necessary arrangements therefor. I enclose herewith a list of the cotton spinning and weaving mills who are members of my Association and the number of spindles and looms installed. I am not aware whether the subscription is based on working spindles or spindles installed, but you will probably be able to enlighten me on this point in your.—Yours, etc.,

T. MALONEY,
Secretary.

THE INTERNATIONAL FEDERATION OF MASTER COTTON
SPINNERS' AND MANUFACTURERS' ASSOCIATIONS,
MANCHESTER, *13th May* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I have pleasure in informing you that at the Meeting of the International Committee held last week in Stresa, the first business on the Agenda was the formal admittance of the Bombay Millowners' Association to our organization. The Committee unanimously approved of your re-entry as members of the International Federation, and it is understood that Sir Ness Wadia will represent the interests of the Indian millowners on the International Committee.

As explained to you, our levies are :—

1/100th of a penny per spindle ;
1/8th of a penny per loom ;

and we shall be glad to receive your levy at your convenience.

Through an oversight we have remitted you Rs. 2 less than your bill of the 28th March 1930. Please deduct this amount from your levy.—Yours, etc.,

ARNO S. PEARSE,
General Secretary.

APPENDIX 25.

TEXTILE TECHNICAL SCHOOL OF THE SOCIAL SERVICE LEAGUE.

BOMBAY, *5th June* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I have to bring to your notice the work which is being done by the Textile Technical school for the training of the Bombay mill-workers since 1924 when it was started by the Social Service League, Bombay.

To date, 177 workers have taken advantage of the School. The teaching staff includes a graduate of the V. J. Technical Institute in both Spinning and Weaving with another graduate of the same Institute as assistant. Instruction to students is imparted in spinning and weaving according to the syllabus approved by a Committee of experts. The course is divided into two sections, spinning and weaving, each section requiring training both theoretical and practical for three years. Since the classes are meant for the benefit of the rank and file of mill-workers, the instruction is imparted in the vernacular.

The aim of the school is to increase the efficiency of spinnners and weavers by giving them a proper and systematic training in their respective jobs and so improve the prospects of intelligent, industrious and ambitious workers of rising to positions of Jobbers and Head Jobbers, through sheer merit.

The students are examined by experts deputed by the Committee of Direction for Technical Education in the Bombay Presidency. Till now 8 workers have qualified themselves as spinners and weavers (3 spinners and 5 weavers) by passing the final examinations and almost all of them have been able to secure posts of responsibility and many of those who could not complete the course for one reason or another have also succeeded in improving their prospects in their career to some extent at least.

The school receives grants-in-aid from the Bombay Municipality and the Committee of Direction for Technical Education in the Bombay Presidency.

The affairs of the School are supervised by a Committee consisting of experts, representatives of the mill Industry, the Municipal Corporation and the Social Service League.

The school is equipped with machinery kindly supplied gratis by Messrs. E. D. Sassoon United Mills, Co., Messrs. Currimbhoy Ebrahim and Sons and Messrs. Tata Sons. This machinery is used for practical training and since the building originally constructed for the use of the school at the cost of about Rs. 60,000 out of which Rs. 35,000 was contributed by the Bombay Dyeing and Manufacturing Co., through their Agents Messrs. Nowrosji Wadia & Sons, was found to be unsafe for locating the machinery, if the same was to be worked by power, a shed has been erected at the cost of over Rs. 14,000. It has been fitted with an installation of electric power. The machinery, however, has not yet been worked by power as some parts are wanting and some require replacing.

The students in the first, second and third year are paid Rs. 2, Rs. 3 and Rs. 4 per mensem respectively for regular attendance. Still the attendance was not satisfactorily regular especially during the last two years owing to continued labour unrest, resulting in strikes and exodus and also owing to communal riots. The classes are held in the evening

and students have to come from and return to their homes at a late hour. If a student happens to live in an out-of-way place, he has to pass through lanes and roads infested with hooligans and he is naturally afraid in time of disturbances to move about after it is dark. Apart from the above circumstances seriously affecting the regular attendance of students, other reasons why the number of workers taking advantage of the school has not been sufficiently large and why a large portion of them gave up the course before completing it, are that there is little direct encouragement from the employers and there is no assurance of better prospects. The fact is that a much larger number of workers can be trained in this school without much addition to the present expenditure.

A copy of the syllabus* is enclosed herewith, from which your Association can judge the utility of the courses of training for Spinners and Weavers which have been adopted as curricula in this school.

Since your Association is seriously thinking of reorganizing the Industry and taking steps to place it on a firmer footing so that it can successfully stand competition, I have to request you to place this letter before your Association for considering how far this school can be utilized for increasing the efficiency of mill-workers which is an important factor in the reorganization of the industry. Your Association is requested :—

(i) To grant formal recognition to the qualifications obtained by the students in the School, for higher wages and higher posts such as those of Jobbers and Head Jobbers.

(ii) To formulate a liberal scheme for providing maintenance scholarships to whole-time students, regular attendance scholarships to the students attending the evening classes and prizes to students passing the annual examinations with credit. These scholarships and prizes may be awarded by the Association or by individual mills to their respective workmen attending the school.

(iii) To provide machinery of the latest pattern for practical instruction, and to replace such parts of machinery as are lacking in the present equipment.

(iv) To sanction an annual grant for meeting the increased expenses that may have to be incurred by the league for improving the efficiency of teaching and widening the scope of instruction.

(v) To sanction an amount for printing text books in the vernacular required for use in the school.

With regard to Item (iii) it may be mentioned that Mr. Fred Stones has kindly promised on behalf of Messrs. The E. D. Sassoon United Mills, Ltd., to supply some parts of machinery. If some other members of the Association undertake to supply the remaining portion of the required machinery, the equipment would be complete. As regards Item (iv) the present annual expenditure of the School comes to about Rs. 4,000, out of which only Rs. 1,300 is covered by grants-in-aid from the Municipality and the Committee of Direction for Technical Education in the Bombay Presidency. The present expenditure will have to be increased when the machinery commences to function and raw material, etc., will have to be purchased for that purpose.

Hoping this application will receive favourable consideration.—Yours, etc.,

FRED STONES,
Chairman.

* Not printed.

No. 2042/128 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th August* 1930.

THE CHAIRMAN,
TEXTILE TECHNICAL SCHOOL SUPERVISING COMMITTEE,
THE SOCIAL SERVICE LEAGUE, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter dated the 5th June 1930 wherein you suggest that this Association should do all in its power to render assistance to the Textile Technical School organized by the Social Service League. With this end in view, it is also suggested :—

1. that a lump sum donation should be made by the Association every year ;

2. that individual mills should be requested to grant all possible facilities to their workmen to take advantage of the classes held by providing scholarships ; and

3. that mills should be requested to take cognizance of certificates of proficiency granted by the Technical School, and to grant such certificate-holders opportunities for holding higher appointments in the mills.

The Technical Advisory Sub-Committee of the Association have carefully considered your suggestions, and I am directed to communicate to you their decision in respect of each of the above points :—

1. The Sub-Committee agree that the Association should do everything possible to assist the Technical School, and with this end in view, they recommend that, provided sufficient funds are available at the end of the year, a donation—which will, of course, depend on the progress of the School between now and the next Annual General Meeting of the Association—should be made by the Association.

2. The Sub-Committee are also prepared to recommend to all members of the Association the grant of all possible facilities to their employees for attending the textile classes held by the Technical School, and also to urge them to consider the advisability of providing scholarships for their employees who attend these classes.

3. The Sub-Committee are pleased to note that the certificates issued by the School are given as a result of examinations held under the auspices of the Government of Bombay by the Victoria Jubilee Technical Institute, and they have, therefore, no hesitation in recommending to all members of the Association that the holders of such certificates should be given an opportunity to occupy higher appointments in the mills.

The Committee of the Association entirely agree with the findings of their Sub-Committee, and I am further directed to inform you that the Association will be very pleased to receive periodical reports showing the progress of the Institute, and the number of mill-workers who take advantage of the textile classes.—Yours, etc.,

T. MALONEY,
Secretary.

THE TEXTILE TECHNICAL SCHOOL
(THE SOCIAL SERVICE LEAGUE), BOMBAY.

BOMBAY, *6th October*, 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I am to acknowledge receipt of your letter 2042/128 of 1930 dated the 19th August 1930, and to offer sincere thanks to the Committee of your Association for deciding to give a donation provided sufficient funds are available at the end of the year, to recommend to all members of the Association the grant of all facilities to their employees for attending the classes of our school and also to urge the members of the Association to consider the advisibility of providing scholarships for their employees attending the classes and to recommend to all members of the Association to give an opportunity to workmen qualified in the School to occupy higher appointments in the mills.

2. With this support from your Association the School will, it is hoped, be able to show a satisfactory progress and to help the cause of mill-workers' efficiency to an appreciable extent in the course of a few years. My Committee is greatly indebted to your Association for this active co-operation.

3. As regards the scholarships to be paid to the students for regular attendance, I would suggest the following arrangement. A list of students from amongst its workers qualifying for scholarships will be sent to each mill every month by the League and the amounts of scholarships should be paid to the students by the authorities of the respective mills. I send attached hereto a list* of mills which are represented in the School, showing the number of students against each mill. This list may kindly be circulated among the members of your Association and the authorities of the mills concerned may kindly be informed of the above arrangement for the payment of scholarships to the students.

4. My Committee will be glad to send to your Association periodical reports of the school showing the progress made and the number of mill-workers taking advantage of it.—Yours, etc.

F. STONES,
Chairman.

No. 2894/128 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *27th November* 1930.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

I am directed by the Committee of the Association to bring to your notice the desirability of helping the Textile Technical School of the Social Service League in the work it is doing, at present, in the direction of technical education of the workmen employed in the mills in the City.

It might be stated that a special Sub-Committee of the Association, to whom the suggestions received from the Chairman of the Textile Technical School supervising Committee in this connection were referred, recommended that members might be asked to agree to meet the cost of the monthly scholarships now given to workers who attend the classes regularly. From information supplied by the League it appears that several member mills have already adopted this practice. The amounts to be given by way of scholarships are trifling and range from Rs. 2 in the first year to Rs. 4 in the third year. For the month of September 1930 the total amount of scholarships given to operatives from the Sassoon group of mills was only Rs. 32.

*Not printed.

It is, therefore, recommended that members might agree to award scholarships on the scale mentioned above to their operatives undergoing tuition at the League's School, as an earnest of their interest in the steps being taken to provide the workers with a rudimentary knowledge of the technique of spinning and weaving.—Yours, etc.,

T. MALONEY,
Secretary.

No. 2914/128 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *29th November* 1930.

THE CHAIRMAN,
THE TEXTILE TECHNICAL SCHOOL SUPERVISING COMMITTEE,
THE SOCIAL SERVICE LEAGUE, BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter dated the 6th October.

Your letter was considered by my Committee at a meeting held on Tuesday, the 25th instant, and under instructions from them, I have addressed a circular to all mills in the City and Island of Bombay as per copy enclosed.—Yours, etc.,

T. MALONEY,
Secretary.

No. 2990/128 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *10th December* 1930.

THE CHAIRMAN,
THE TEXTILE TECHNICAL SCHOOL SUPERVISING COMMITTEE,
THE SOCIAL SERVICE LEAGUE, BOMBAY.

DEAR SIR,

In continuation of my letter No. 2914/128 dated 29th November 1930, I have to suggest that the management of the mills referred to in the enclosure to your letter dated 6th October might also be approached by you direct. Certain mills have already promised to grant scholarships to their operatives, and it should considerably simplify matters in the case of the others if you furnish them with a statement showing the number of operatives attending the school from their mills and give them an idea as to the total amount involved in each case. The undermentioned mills have already written to me expressing their willingness to grant scholarships to their workmen :—

1. Kohinoor Mills.
2. Bombay Dyeing and Manufacturing Co., Ltd.

The Association also consider it highly essential that the authorities of the school should furnish the mills concerned with a periodical report dealing with the progress of their operatives who attend the Textile classes, as this will help to sustain the interest of the employers in your Institute to mutual benefit.

I shall be glad to hear from you, in due course, how many mills have agreed to grant scholarships to their workmen and the exact amount paid in each case.—Yours, etc.,

T. MALONEY,
Secretary.

THE TEXTILE TECHNICAL SCHOOL OF THE SOCIAL SERVICE LEAGUE, BOMBAY.

BOMBAY, *21st December* 1930.

THE SECRETARY
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I have to acknowledge with thanks the receipt of your letter dated the 29th of November and 10th December 1930.

2. Letters have been sent to the Agents of the Kohinoor Mills and the Agents of the Bombay Dyeing and Manufacturing Company, thanking them for expressing their willingness to you to bear the expenses of the regular attendance scholarships to be paid to their employees attending the Textile Technical School. They have been also supplied with the list of their employees taking advantage of the school stating the amount of scholarships due to each student for the months of September and November 1930, there being no scholarships due to any of the students for the month of October, since the school was closed for about a fortnight in that month on account of the Divali holidays.

3. The Agents of the mills who have not yet expressed their willingness to pay scholarships to their employees attending the school have been approached direct as advised by you and they also have been supplied with the list of their respective employees who are taking advantage of the training given at the School. Their replies are awaited.

4. I shall communicate to you the names of the mills who will agree to pay scholarships to their employees.

5. A copy of the last quarterly report is enclosed herewith for your information.

6. As advised by you, the agents of the mills who will agree to pay scholarships to their employees will be furnished with periodical reports dealing with the progress of their operatives, so that their interest in the school may be sustained and that they may be enabled to judge which of their employees are taking the best advantage of the training imparted in the school.—Yours, etc.,

P. G. NAIK,
Secretary.

TEXTILE TECHNICAL SCHOOL OF THE SOCIAL SERVICE LEAGUE.

REPORT OF THE WORK DONE DURING THE PERIOD FROM 1ST SEPTEMBER 1930 TO 30TH NOVEMBER 1930.

Month.	No. of Students on roll in the beginning.	New admissions.	No. leaving the School.	No. at the end of the month.	Average daily attendance.	No. entitled for Scholarships.
September ..	92	..	3	89	69	43
October ..	89	..	9	80	61	..
November ..	80	..	14	66	56	36

The School was closed for Divali Holidays from 13th October to 2nd November 1930 and therefore no scholarships were given in October 1930.

Students working in the mills belonging to Messrs. E. D. Sassoon & Co., have been paid scholarships directly by the respective mills from September 1930. The amount of scholarships was 32.

The Bombay Millowners' Association has kindly addressed a circular to all the mills in the City recommending that the members may agree to grant scholarships to their operatives undergoing tuition in the School and it is hoped that the agents of the mills will agree to the proposal.

As some of the mills were closed during the period under report some students left Bombay for their native places and therefore the daily attendance went down.

APPENDIX 26.

AN ENQUIRY INTO UNEMPLOYMENT AND INCIDENCE OF SICKNESS IN COTTON MILLS OF BOMBAY.

No. 304.

LABOUR OFFICE,
BOMBAY, *3rd February* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In pursuance of enquiries made by the Chairman of the Royal Commission on Labour during the oral examination of Mr. Gennings with regard to the questions as to whether the Labour Office could collect figures relating to unemployment and the incidence of sickness in Bombay City, the Labour Office has decided to make a preliminary survey before these questions are finally considered. It is proposed to send round the Gazetted Investigators and the Lady Investigators of the Labour Office to visit as many mills as possible personally with a view to ascertaining the different methods adopted for recording absentees, numbers of *Badlis* taken in, numbers of *Badlis* offering for employment and the number of workpeople treated at the mill dispensary.

2. The Labour Office will be much obliged to the Association if they will kindly extend their usual kind co-operation by requesting individual mills to offer all assistance they can whilst the preliminary enquiries are being made. I may add that this is only a preliminary survey and that proposals for any enquiries that may be conducted as a result of these investigations will be duly communicated to the Association officially for approval.—Yours, etc.,

N. A. MEHRBAN.

No. 299/66 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th February*, 1930.

N. A. MEHRBAN, ESQ.,
C/o LABOUR OFFICE, BOMBAY.

DEAR SIR,

I placed your letter of the 3rd February before my Committee at their meeting to-day, and it was decided that instructions should be sent to all mills to grant every facility to the investigators of the Labour Office in their enquiries.—Yours, etc.,

T. MALONEY.

No. 297/66 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *6th February* 1930.

ALL MILLS IN BOMBAY CITY AND ISLAND.

DEAR SIRS,

I append below the relevant portions of a letter received from the Labour Office, Bombay, and in connection therewith, am directed to request that every facility and all reasonable assistance should be accorded to the investigators of the Labour Office during their visits to the mills.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 27.

UNEMPLOYMENT IN BOMBAY CITY.

No. 936.

LABOUR OFFICE,
BOMBAY, *4th April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Unemployment in Bombay City.*

I have the honour to refer to the correspondence on the above subject ending with your D.O. letter No. 299/66 of 1930 dated the 6th February 1930.

2. The Investigators of the Labour Office visited almost every cotton mill in Bombay City in order to ascertain the methods adopted by the various mills for recruiting *Badlis.* During these visits they had opportunities to discuss the question with several Agents of groups of mills and the Managers of almost all mills visited. The results of these enquiries show that in most cases the *Badlis* and the regular workers are in the habit of getting into various departments of the mill at the commencement of work, and as soon as the authorities know the number of *Badlis* required for the day that number is selected from amongst the *Badlis* available and the remainder are turned out. In some mills those turned out are given a "pass-out" which incidentally shows the particular department from which they have been sent back. Other mills merely allow those not required to leave the mill without any pass. In a few cases the *Badlis* are not allowed to enter the mills at all. They are required to wait outside the gate and the jobbers of the various departments go outside about half an hour after the commencement of work and bring in as many *Badlis* as are required.

3. Enquiries were made at all mills whether it would be possible for the managements to keep a record of the number of *Badlis* turned away daily. In the case of those mills which do not allow the *Badlis* to enter the mill premises unless taken on by the jobbers, the managements stated that it would be rather difficult to make a count of those who had to leave, but they stated that, if required, attempts would be made to do this. Every mill keeps a daily record of (1) the number of hands required ; (2) the number of regular workers present ; (3) the number of absentees, i.e., the difference between (1) and (2); and (4) the number of

Badlis engaged. If figures could be procured for a certain period of the number of *Badlis* turned away every day it might be possible to obtain some idea of the extent of unemployment in the textile industry in Bombay City. It will not be possible to go beyond the textile industry owing to there being no uniformity in the method of recruiting *Badlis*.

4. For the purpose of the investigation which I have in view I suggest for the consideration of the Committee of your Association that a uniform system of recording the number of *Badlis* daily by adopting the system of issuing departmental pass-out tickets of different colours may be adopted in all mills in Bombay City. If this were done, there would I think be no difficulty for the individual mills to compile daily statements, by departments, giving figures under the following five heads separately for men and women :—

(1) Number of workers required.

(2) Number of regular workers present.

(3) Number of absentees, i.e., the difference between (1) and (2).

(4) Number of *Badlis* engaged.

(5) Number of *Badlis* turned away.

This would show both the type of unemployment as well as its extent. If the Association are, however, not prepared at the present moment to adopt this system as a permanent feature, I request that the Committee of your Association may be pleased to recommend to all individual mills affiliated to your Association that they should supply the Labour Office, for a period of three months, with a monthly statement showing the information required for each working day in the month under the above five heads separately for men and women. The question as to whether such information should be collected regularly may be considered later after the results of the investigations for the first three months are scrutinised and examined. I further suggest that the enquiry should commence with effect from the 1st May next.

5. I shall be glad if you will kindly let me know whether you could address those mills in the City not affiliated to your Association or whether the Labour Office should address them direct.—I have, etc.,

J. F. GENNINGS,
I/c, Labour Office.

No. 918/66 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *1st May* 1930.

THE DIRECTOR OF INFORMATION AND LABOUR INTELLIGENCE,
BOMBAY.

SIR,

SUBJECT :—*Unemployment in Bombay City.*

With reference to your letter No. 936 dated 4th April 1930, I am directed by the Committee of the Association to inform you that they do not think that the way in which it is proposed to conduct the enquiry will achieve the object which the Labour Office has in view. In the first place, the scope of the enquiry, being limited to the textile industry alone, will be narrowed and restricted in its application. Any enquiry of this kind which leaves out of consideration the other large industries of the City can, in no sense, be deemed to be complete or furnish a correct index to the state of unemployment in the City.

In the second place, the procedure outlined in your letter to obtain figures from the mills, for a certain period of the number of *Budlis* turned away every day, is not calculated, in the opinion of the Committee, to indicate, even approximately the extent of unemployment in the industry.

With regard to para 4 of your letter, my Committee cannot at this stage see their way to recommend to all mills to maintain the record of information under the five heads mentioned therein. But they are prepared to agree to discuss the advisability of making an enquiry similar to the one suggested in your letter in a limited number of mills to be selected by them in consultation with your representative. If the results of this enquiry demonstrate that it might be advisable to maintain certain records and statistics on a uniform basis on all mills, the Committee would then be in a position to make recommendations to all members of the Association in this behalf.—I have, etc.

T. MALONEY,
Secretary.

APPENDIX 28.

ENQUIRY INTO INCIDENCE OF SICKNESS.

No. 937.

LABOUR OFFICE,
BOMBAY, *4th April* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Enquiry into Incidence of Sickness.*

I have the honour to refer to the correspondence on the above subject ending with your D.O. letter No. 299/66 of 1930 dated the 6th February 1930.

2. The Investigators of the Labour Office visited almost every mill in Bombay City and during their visits they had the advantage of discussing the question of the possibility of conducting an enquiry into incidence of sickness among industrial workers in Bombay City, especially in the textile mills, with the Agents of most of the larger groups of mills and the Managers and the Doctors of all mills. The lines on which their enquiries were conducted were to ascertain whether it would be possible for the mills to record absence of three consecutive days or over in all individual cases where such absence is due to sickness. They found that many mills have already introduced a system of issuing tickets for discharges and leave and that records of such issues are maintained in counterfoils. In many cases, however, workers absent themselves without leave and it is not possible to say what the absence was due to. This could only be done if a system were universally adopted for recording the addresses of all workers in addition to their names in the muster roll.

3. The managements of many mills stated that in addition to the difficulty of maintaining records of addresses of the workers it would be necessary for most mills to engage either a full-time Doctor or Extra Assistants if enquiries into causes of absence were to be made at the workers' dwellings.

4. Before contemplating an intensive enquiry of such a character I have come to the conclusion that it would be best to undertake a preliminary investigation in three large mills providing chawls for their workers and to confine the enquiry to such chawls only. Suitable mills for this purpose would be (1) The Jacob Sassoon Mill, (2) The Century and the Zenith Mills and (3) The Spring Mill. I propose to post a Lady Investigator from this office at each of these mills every day during the next three months. If the Timekeeper's office reports any worker as having been absent for three days in succession the Lady Investigator will go round to the mill chawls and make enquiries as to why that worker was absent. If the absence appears to be *bona fide* due to sickness she will record the fact in a statement giving the required information under the following heads:—

(1) Name of mill.
(2) Serial Number.
(3) Name of worker.
(4) Sex.
(5) Age.
(6) Department.
(7) Occupation.
(8) Time rate of pay or average earnings for full-time work.
(9) Cause of illness.
(10) Duration of absence on account of illness from to .
(11) Actual number of working days lost in the month, and
(12) Amount of wages or approximate earnings lost on account of illness.

The Timekeeper's office could assist in giving the required information under all the above heads. The Lady Investigators will submit the schedules every week to the Labour Office for examination and every month for record and tabulation.

5. The ideal period for conducting an enquiry into incidence of sickness would be one year so as to cover all seasons of the year; and the ideal method would be to cover as many mills as possible and to collect the figures for both workers residing in mill chawls and elsewhere. This question may, however, be considered later after the results of the preliminary investigation have been examined. I request that the Committee of your Association may be pleased to recommend to the managements of the three mills whose names have been given above to give the Lady Investigators of this office all possible assistance in conducting the preliminary investigation. I shall be glad if you will kindly let me know the date from which the Lady Investigators should start attending the mills.—I have, etc.,

J. F. GENNINGS,
I/c, Labour Office.

No. 909/66 OF 1930.

THE MILLOWNERS' ASSOCIATION.
BOMBAY, *30th April* 1930.

THE DIRECTOR OF INFORMATION AND LABOUR INTELLIGENCE,
LABOUR OFFICE, BOMBAY.

SIR,

SUBJECT:—*Enquiry into Incidence of Sickness.*

With reference to your letter No. 937, dated the April 4th 1930, regarding the enquiry into the incidence of sickness, which the Labour Office propose to undertake among mill

operatives, I am directed by the Committee of the Association to state that, on a very careful consideration of the subject matter of the letter, they are of opinion that, in so far as the contemplated enquiry is to be limited in its scope, in the first instance, to three large mills mentioned in paragraph 4 of your letter, they are prepared to agree to its being carried out as suggested, it being understood that the Association is not committing itself to anything beyond the preliminary enquiry. The mills concerned will be asked to give such assistance as the Lady Investigator may require in the prosecution of her enquiries.

My Committee also desire to point out that, in view of the intense distrust of the work-people of innovations and their marked reticence in giving any information relating to their family life, they might look upon such an enquiry into their personal affairs, as an unwarranted intrusion which, it is believed, might be very much resented. Under the circumstances, the Lady Investigator will probably have great difficulty in obtaining reliable and authentic information and it is recommended that efforts should be made by her to obtain the voluntary co-operation of mill doctors, in her enquiries.

The Timekeepers of the mills concerned will be instructed to give the necessary facilities for regular inspection by the Lady Investigator of the attendance and wages records ordinarily maintained, and she will be permitted to make any extracts therefrom which she considers necessary to the enquiry.—I have, etc.,

T. MALONEY.
Secretary.

No. 1421.

LABOUR OFFICE,
BOMBAY, *23rd May* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Enquiry into Incidence of Sickness.*

I have the honour to acknowledge with thanks the receipt of your letter No. 909/66 dated the 30th of April 1930 on the above subject. The Labour Office is grateful to your Association for agreeing to the enquiry into the incidence of sickness being carried out on the lines suggested by this office and also for the co-operation which they have promised in regard to the successful conduct of the enquiry.

2. The Lady Investigators will start the enquiry from the 2nd of June 1930 (as the 1st of June is a Sunday) and I shall be glad if you kindly issue the necessary instructions to the managements of the three selected mills regarding the assistance to be given to them.

3. As regards para 2 of your letter, I may point out that the Labour Office Investigators have considerable experience of enquiries of this type, but your suggestion regarding enlisting the co-operation of mill doctors has been brought to their notice. They have also been asked to see to it that no annoyance is caused to the workers in the course of the enquiry. —I have, etc.,

J. A. MADAN,
Offg. Director of Labour Intelligence.

No. 1119/66 of 1930.

The Millowners' Association,
Bombay, *26th May*, 1930.

The E. D. Sassoon Mills, Ltd. (Jacob Sassoon Mill).
The Century Spg. and Mfg. Co., Ltd. (Century and Zenith).
The Bombay Dyeing and Manufacturing Co., Ltd. (Spring Mill).

Dear Sirs,

Re. *Enquiry into Incidence of Sickness.*

I understand that, in connection with their proposed enquiry into the incidence of sickness among industrial workers in the City, more particularly in the textile mills, there has been a discussion between the Labour Office and yourselves regarding the procedure to be adopted in conducting it.

I am now informed by the Labour Office that the enquiry will begin in your mills on Monday, the 2nd June.

I have, therefore, to request you to afford their investigators such facilities as they may require in the prosecution of their enquiries.—Yours, etc.,

T. Maloney,
Secretary.

No. 1172/66 of 1930.

The Millowners' Association,
Bombay, *30th May* 1930.

The Offg. Director of Information and Labour Intelligence,
Labour Office, Bombay.

Sir,

Subject:—*Enquiry into Incidence of Sickness.*

I am directed to acknowledge the receipt of your letter No. 1421 dated the 22/23rd May on the above subject, and in reply to the second paragraph thereof, to say that the necessary instructions have been issued to the mills concerned.—I have, etc.,

T. Maloney,
Secretary.

Report on an enquiry into the Incidence of Sickness among Cotton Mill Operatives in Bombay City.

Introduction.

In the course of his oral evidence before the Royal Commission on Labour the Director of the Labour Office was asked whether he could collect some data regarding the incidence of sickness among the working classes in Bombay. As there was no information available on this subject nor any other suitable agency which could collect the necessary data, it was decided that the Labour Office should undertake the work with the assistance of its Lady Investigators. Accordingly, preliminary enquiries were made in about 40 cotton mills in

Bombay, in order to find out the most suitable method for collecting the data and to see how far the co-operation of the mills—particularly of their medical staffs—could be enlisted to secure reliable information. After these preliminary enquiries had been made and many consultations held with the Agents of several mills, it was thought that the best method of conducting the investigation would be to select three mills for the purposes of the enquiry and to confine the investigation to such of the operatives of these mills as were living in chawls owned by the employers. The reason for this limitation was to avoid the difficulty of tracing the addresses of the workers from whom information was being sought. It was found however that the selected mills were supplying accommodation only for a small fraction of their employees.

The whole question was, therefore, re-examined and it was finally decided to extend the investigation to all the operatives in the selected mills. The method followed for getting the data was to make a list in the mill of the number of persons absent for three days and more, to trace the addresses of such persons and to interview them in their homes in order to find out whether their absence was due to illness, and, if so, what was the nature of the disease from which they were suffering. The enquiry was carried on on these lines for a few days by the Lady Investigators of the Labour Office; but as the mills maintained no records of the addresses of their employees, the difficulty experienced in tracing the addresses of the absent workers was so great that ultimately this method of enquiry had to be abandoned. The only alternative left, if the enquiry was to be conducted at all, was to interview the workers on their return to work in the mill itself instead of interviewing them in their homes. Preliminary tests showed that there was no reason to suppose that the information so obtained would be less accurate than if it were secured by domiciliary visits and it was therefore decided that the enquiry should be conducted in the mill itself.

Method of Enquiry.

For collecting the data a form was prepared which is given as Appendix I* to this Report. One Lady Investigator was placed in charge of the enquiry in each of the three mills. She visited the mill daily and, with the assistance of the timekeeper, made a list of persons who had been absent for three days or more and interviewed them either in their departments or in the timekeeper's office on their return to work. Many of the workers of course were found to have been absent for reasons other than sickness, but those whose absence was due to sickness were carefully questioned in order to obtain the fullest information possible for the questionnaire. In recording the replies of the workers to questions dealing with age and the nature of the illness, the Lady Investigator had, in many cases, to record her impression after hearing all that the worker had to say, as many workers could not state their age with any precision nor could they name the disease from which they were suffering although they could describe the symptoms. Other particulars such as loss of wages due to absence, etc., were obtained by consulting the mill records.

Period covered by the Enquiry.

The period covered by the enquiry was from the first week of July to the end of September in the case of two mills and from the 10th of July to the end of September in the case of the third mill. The enquiry had to be completed by the end of September because the wages data for any month are not obtainable till the middle of the following month, and if the enquiry had been extended to cover a longer period the report on the enquiry would not have been available before the Royal Commission finished its enquiries.

Limitations of the Enquiry.

In the selection of the three mills, the main considerations were the willingness of their respective managements to co-operate with the Labour Office in conducting the enquiry and the large number of persons they employed. It cannot be said that the selected mills are typical of the Bombay cotton mill industry or that the results obtained by the tabulation of the data collected in these mills will necessarily be representative of the whole of the

* Not printed.

Bombay cotton mill industry. The average daily number of persons employed by these three mills comes to 11,628 which represents about 10 per cent.* of the total employed in the industry. This in itself would not be a bad statistical sample provided that it had been selected with due regard to the health conditions prevailing among the operatives of the various mills in Bombay City. On this point, however, there is no guidance whatever except perhaps so far as the prevalence of malaria is concerned. Major Covell in his report on "Malaria in Bombay" has given a map on page 28 of his report in which certain localities are shown to be more affected by malaria than others. Judging from this map it would appear that only one of the three selected mills fell within the area which is regarded as highly malarial.

It may also be pointed out that, although there is no uniformity in the various mills in Bombay as regards the discharge of workers absent without leave, it is understood that there is some sort of a convention that if a spinner absents himself for more than two days he is either replaced permanently by another worker or on his return given a new ticket number in the same or some other department. In one of the three mills to which the enquiry relates this practice did not exist; but in the two other mills, it is open to doubt, although no definite confirmation of it could be received, whether spinners who had absented themselves without leave for more than two days were taken back on the same ticket number. If, as there is reason to believe, † such spinners were discharged, then the final figure of the incidence of sickness obtained as a result of the enquiry is likely to be an underestimate in so far as if such workers had not been discharged the total number of sick persons would have been somewhat higher than is shown by the enquiry.

Absence due to Sickness and Other Causes.

It has already been pointed out that the enquiry related to the operatives in three mills and covered a period of nearly three months. The average daily number of persons employed in these mills during the period covered by the enquiry was 11,628. Out of this number, 1,448 absented themselves for three days or more in succession because of sickness while 2,013 absented themselves for other causes. It is of interest to note from the table below that the rate of sickness was the highest in July and gradually fell off in the two following months. This is not exactly in accordance with the statistics of the number of cases treated each month at the Municipal dispensaries in Bombay which are published by the Executive Health Officer for Bombay City. But the higher figure for July than for the following months should not occasion surprise when it is remembered that July is usually the wettest month and also unhealthy. The larger number of absentees due to other causes in the months of August and September than in July would appear to be due mainly to the Hindu festivals which are celebrated during these months:—

Months. (1)	Average daily number of workers in the three mills studied. (2)	Total number of workers absent for three days and more in succession due to all causes. (3)	Total number of workers who were absent for three days and more in succession on account of sickness. (4)
July 1930	12,157	1,081	604
August 1930	11,686	1,100	476
September 1930	11,033	1,280	368
Total ..	....	3,461	1,448

* *Cf.* Report of the Chief Inspector of Factories for the Bombay Presidency for the year 1929, page 64.

† Of the total number of cases of sickness 622 were for weavers and 137 for spinners. The proportion of weavers to spinners in the cotton mill industry is 3 : 2. It is true that weavers being economically better off than spinners they may remain absent for small ailments. Even allowing for this factor, the disproportionately small number of cases of sickness among spinners must be due to the practice of discharging them.

The number of working days in the three selected mills was not uniform during the period covered by the enquiry. Stoppages owing to political reasons were fairly frequent and in the case of one mill as the necessary preliminary arrangements could not be completed in time, there was a little delay in starting the enquiry.

The Incidence of Sickness.

Little comment is necessary on the following table. It may, however, be pointed out that in arriving at the figure in column (5) Sundays and holidays have been excluded. The final average given in column (6), namely, 1.03 appears to be small; but when it is remembered that the period covered by the enquiry was hardly three months which thus gave no chance for longer illnesses to be included in the results and when it is also remembered that a person absenting himself for a considerable period owing to sickness is likely to be dismissed, the figure in the last column should not occasion surprise. In this connection it may also be pointed out that in the case of spinners, in certain mills, if they are absent for more than two or three days without leave they are discharged and the figures in column (5) would, therefore, not include the man-days lost due to the sickness of spinners who had remained absent without leave :—

Mills.	Average daily number of hands employed.	Total number of working days covered during the period of enquiry.	Total number of possible 'man-days' Column (2) × column (3).	Number of 'man-days' lost due to workers' absence on account of sickness.	Percentage of column (5) to column (4)
(1)	(2)	(3)	(4)	(5)	(6)
Jacob Sassoon Mills ..	3,540	73	258,420	2,533	0.98
Tata Mills	3,493	64	223,552	3,126*	1.40
Spring Mills	4,595	72	330,840	2,693	0.81
All the three mills ..	11,628	....	812,812	8,352*	1.03

Loss in Wages due to Sickness.

The table below shows that the percentage of loss in wages due to sickness to the total wages bill comes to 1.21. This means that if all those absent for more than three days due to sickness were paid wages during the days of their absence the wages bill would increase by 1.21 per cent. :—

——	Number of workers who were absent for three days and more on account of sickness.	Total amount of wages lost on account of sickness during the period studied.	Total wages bill.	Percentage of loss due to sickness to total wages bill.
(1)	(2)	(3)	(4)	(5)
		Rs. a. p.	Rs. a. p.	
Male operatives	1,254	12,640 0 4*	....	....
Female operatives ..	194	824 11 2	....	....
All operatives ..	1,448	13,464 11 6*	11,15,134 0 0	1.21

* Excluding one case for which complete information was not available.

Duration of Sickness.

As will be seen from the following table the average duration of sickness per case comes to 6.68 days. Here again, it may be pointed out that owing to the shortness of the period covered by the enquiry, the figure of the average duration appears to be smaller than it would probably have been if the enquiry had covered a longer period. The average loss in wages to the worker comes to Rs. 9-0-1. If the figure of the amount of wages lost per day of absence is worked out, it comes to Rs. 1-9-9. This is considerably higher than the figure yielded by the Cotton Wages Census of 1926 which was Rs. 1-5-3. The reasons for the higher figure shown by the present enquiry are: (1) the smaller proportion of spinners included in the tabulation than were included in the Wage Census. The wages of spinners being lower than those of weavers, the average is naturally higher in the case of the present enquiry; and (2) the Wage Census figures were based upon the data relating to male and female operatives, the proportion of whose numbers was three to one, while in the present enquiry this proportion was as high as six to one. Men's wages being considerably higher than women's, it is natural that when the average is based upon figures including proportionately a smaller number of women, it should be higher:—

Sex groups.	Total number of *cases* of absence of three days and more in succession due to sickness during the period studied.	Average duration of illness per case (days).	Average duration of absence in *working* days per case.	Average amount of wages lost due to illness per case of ilness.	Amount of wages lost per day of absence per case of illness.
(1)	(2)	(3)	(4)	(5)	(6)
				Rs. a. p.	Rs. a. p.
Males	1,294	6.65	5.57	9 12 5	1 12 1
Females	202	6.95	5.72	4 1 4	0 11 5
All operatives ..	1,496	6.68	5.59	9 0 1	1 9 9

Note.—Figures in columns (3) to (6) in the case of "Males" and "All operatives" are worked out after excluding one case for which complete information was not available.

Medical Treatment.

Provision was made in the schedule to obtain information regarding the kind of medical assistance which the workers receive during sickness. The information collected has been tabulated and presented in the following table:—

Kind of treatment.	Number of cases.	Percentage to total.
No treatment	304	20.32
Country medicines	559	37.37
Western medicines	587	39.24
Country and Western medicines	21	1.40
Imperfectly specified	15	1.00
Unspecified	10	0.67
Total ..	1,496	100.00

An interesting feature of the above table is the extent to which Western medicines are resorted to. The proportion of cases in which no treatment of any kind was received is large, and it seems curious that, although all the three mills to which this enquiry relates maintain mill dispensaries, so large a proportion of the workers should receive no treatment at all. Of those receiving medical treatment 382 were attended by doctors trained in the Western system of medicine while eight were attended by *Vaidyas* or *Hakims*.

We have already seen that a large proportion of the workers do not consult a doctor when they are ill and either take no treatment at all or take country medicines. In this connection it is important to remember that especially among the Hindus, there is seldom a home, however ignorant its inmates, which is not familiar with the names and qualities of a few herbs and drugs which by tradition and practice are known to be specifics against certain diseases. And it is to such herbs and drugs that the workers resort especially in the case of minor ailments.

Nature of Sickness.

No claim is made for any scientific accuracy in the classification of the diseases given in the following table. It has already been stated in the introductory paragraphs that the worker in many cases was unable to name the disease he was suffering from although he was able to describe the symptoms. It was therefore left to the Lady Investigators, as far as it was possible for them to do so, to give a name to the malady. The classification given below is therefore necessarily rough and ready, and may contain cases of incorrect diagnosis. The figures are given for what they are worth.

The table shows that fevers including malarial fevers account for a little over 54 per cent. of the total number of cases. The figures under "other fevers" must undoubtedly include a large number of cases of malarial fevers because the criterion adopted by the Lady Investigators in classifying a fever as malaria was whether it was attended by shivering or not. As is well known, malaria appears in many garbs and it is enough for our purpose therefore to note that more than half the illness is due to fevers. This high proportion may be due to the fact that the period to which the enquiry relates fell within what is known as the "malaria season," which, as Major Covell points out in his report, "begins in the latter half of July, and from then the incidence steadily rises to its highest point which is usually reached in October, September and October being the two most malarious months."

It is unnecessary to comment here on the other figures in the table except on the figure under skin diseases. The skin disease which in the case of many operatives disables them from attending work is "guinea worm." This, they generally get in their villages, where the water-supply in the wells is usually infected :—

Nature of illness.	Number of cases.			
	Males.	Females.	Total.	Percentage to total.
Malarial fever	58	5	63	4.21
Other fevers (unspecified)	649	96	745	49.80
Diarrhœa	136	29	167	11.16
Stomach complaints	73	17	90	6.02
Dysentery	65	14	79	5.28
Headache or cold	51	8	59	3.94
Skin diseases	63	9	72	4.81
Injuries caused by accidents in mills .	28	2	30	2.01
Other injuries	39	4	43	2.87
Respiratory diseases	31	2	33	2.21
Other diseases*	97	16	113	7.55
Imperfectly specified	2	..	2	0.14
All diseases ..	1,294	202	1,496	100.00

* Include cases of pains and swellings, rheumatism, cramps, fits and giddiness and cases of diseases affecting teeth, ears eyes, etc.

Duration of Sickness by Causes.

An analysis of the duration of sickness according to causes among men and women shows that the percentage of cases of diarrhœa and stomach complaints is 10.67 and 5.64 respectively in the case of men and 14.36 and 8.42 in the case of women. In the case of the other diseases there are no striking differences.

Sickness by Age Groups.

An attempt was made during the enquiry to ascertain the ages of the persons who were ill for more than three days. In many cases the operatives were not able to give their ages and the Lady Investigators had therefore to make a guess after asking a few questions regarding the principal events in the operative's life. The age data presented in the following table is given for what it is worth. The real significance of the figures in column (5) of the following table can be measured only when they are compared with the figures in column (6) which give the age distribution of operatives employed in cotton mills in Bombay City :—

Age groups.	Number of cases of sickness.				Age distribution of cotton mill workers in Bombay City*.
	Males.	Females.	Total.	Percentage to total.	
(1)	(2)	(3)	(4)	(5)	(6)
Below 15 years	..	..	..	..	0.22
15 years to 20 years	69	11	80	5.35	10.61
20 ,, ,, 25 ,, ...	275	60	335	22.39	22.26
25 ,, ,, 30 ,, ...	357	48	405	27.07	22.26
30 ,, ,, 35 ,, ...	252	36	288	19.25	16.69
35 ,, ,, 40 ,, ...	180	20	200	13.37	10.68
40 ,, ,, 45 ,, ...	64	17	81	5.41	8.75
45 ,, ,, 50 ,, ...	55	9	64	4.28	3.56
50 years and over	41	1	42	2.81	4.97
Unspecified..	1	..	1	0.07	..
All ages ..	1,294	202	1,496	100.00	100.00
Percentage to total ..	86.50	13.50	100.00	..	..

* These figures were obtained during the course of an enquiry into the Length of Service of Cotton Mill Operatives in Bombay City. They have been published on page 460 of the January 1930 issue of the *Labour Gazette*

Acknowledgments.

The thanks of the Labour Office are due to the managements of the selected mills, without whose whole-hearted co-operation it would not have been possible to conduct the enquiry. We are especially indebted to Mr. F. Stones, Superintendent of the Sassoon Group of mills, who not only allowed exceptional facilities to the staff of the Labour Office in their conduct of the enquiry but was always willing to help them with information and advice. Lastly, to the workers themselves, the thanks of the Labour Office are due for not only tolerating what may have appeared to them irrelevant and impertinent queries but also for their willing co-operation in giving all the information required.

APPENDIX 29.

WORKING CLASS COST OF LIVING.

No. 2040.

LABOUR OFFICE,
BOMBAY, 17*th July* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Supplementary information regarding the standard of living of workers required by the Royal Commission on Labour.*

I have the honour to state that the Royal Commission on Indian Labour have requested the Government of Bombay to collect a few family budgets of working class persons in Bombay City. It is therefore proposed to collect about 300 family budgets of cotton mill workers by taking a sample of one in hundred of the operatives working in the nineteen mills in Bombay City which were selected for the third Cotton Wage Census held by this office in 1926. A list of these mills is attached herewith.

2. As the value of the results of such an enquiry will largely depend upon the representative character of the families selected, it is considered advisable to make the selection of the workers with the help of the muster rolls of these 19 mills. It is not proposed, however, to cover the operatives of all the departments but to confine the selection only to a few departments such as the Ring, the Winding and the Weaving departments of each mill. But before finally deciding upon a suitable method of sampling, it will be necessary to study the muster rolls of the mills concerned and I shall be much obliged, therefore, if you will kindly instruct the managements of these mills to give facilities to the staff of the Labour Office for making an examination of their muster rolls.—I have, etc.,

J. A. MADAN,
Offg. Director of Labour Intelligence.

List of Mills selected for the 1926 *Cotton Wage Census.*

Bradbury Mills, Ltd.
New Great Eastern Spinning and Weaving Co., Ltd.
Swan Mills, Ltd.
Fazulbhoy Mills, Ltd.
Hindoostan Spinning and Weaving Mills Co., Ltd.
Madhowji Dharamsi Manufacturing Co., Ltd.
E. D. Sassoon and Alexandra Mills.
Western India Spinning and Manufacturing Co., Ltd.
Manockjee Petit Manufacturing Co., Ltd.
Jam Manufacturing Co., Ltd.
Jamshed Manufacturing Co., Ltd.
Swadeshi Mills Co., Ltd., No. 1.
Century Spinning and Manufacturing Co., Ltd. (Zenith Mill).
Union Mills, Ltd.
Mathradas Mills, Ltd.
New Kaiser-i-Hind Spinning and Weaving Co., Ltd.
Tata Mills, Ltd.
Satya Mills, Ltd. (formerly known as Globe Manufacturing Co., Ltd.).
Standard Mills Co., Ltd.

No. 1691/131 of 1930.

Millowners' Association.
Bombay, 19*th July* 1930.

The Director,
Labour Intelligence, Bombay.

Dear Sir,

Subject:—*Supplementary information regarding the standard of living of workers required by the Royal Commission.*

I am directed to acknowledge the receipt of your letter No. 2040 dated the 17th instant on the above subject and to inform you that the matter is receiving the attention of my Committee.—Yours, etc.,

T. Maloney,
Secretary.

No. 1725/131 of 1930.

The Millowners' Association,
Bombay, 22*nd July* 1930.

To the Mills Concerned.

Dear Sirs,

Re.—*Standards of living of mill workers: Information required by the Royal Commission on Labour in India.*

I enclose a copy of a letter dated the 17th July received from the Offg. Director of Labour Intelligence on the above subject, and trust that you will grant the necessary facilities for inspection of your muster-roll as desired by him.—Yours, etc.,

T. Maloney,
Secretary.

No. 2145.

Labour Office,
Bombay, 30*th July* 1930.

The Secretary,
The Millowners' Association, Bombay.

Sir,

Subject:—*Supplementary information regarding the Standard of Living of Workers required by the Royal Commission on Labour.*

I have the honour to invite your attention to this office letter No. 2040 dated the 17th of July 1930 and to your interim reply dated the 19th of July 1930 on the above subject, and to request you kindly to communicate to this office the decision of your Committee at an early date as this office is very anxious to start the proposed family budget enquiry as soon as possible.—I have, etc.,

J. A. Madan,
Offg. Director of Labour Intelligence.

No. 1855/131 of 1930.

The Millowners' Association,
Bombay, 31*st July* 1930.

The Offg. Director of Labour Intelligence,
Secretariat, Bombay.

Sir,

Supplementary information regarding the Standard of Living of Workers required by the Royal Commission on Labour.

I am directed to acknowledge the receipt of your letter No. 2145 dated 30th July and to inform you that the mills concerned have been advised to grant all possible facilities to your staff for making an examination of their muster rolls, etc.—I have, etc.,

T. Maloney,
Secretary.

APPENDIX 30.

ABOLITION OF DOUBLE SHIFT WORKING.

The International Federation of Master Cotton
Spinners' and Manufacturers' Associations,
Manchester, 1*st July* 1930.

The Secretary,
The Millowners' Association, Bombay.

Dear Sir,

I have pleasure in sending you herewith copy of the Minutes of the Committee Meeting which took place at Stresa, May 5th and 6th, 1930.

These minutes had to be approved by the various members of the Committee and this accounts for the apparent delay which has occurred.

You will find in these minutes various matters of interest.

Your association is asked to study particularly the expression of opinions made on the subject of *Abandonment of Double Shifts* and to send its considered opinion on this matter to this office, so as to reach us not later than September 1st. All the replies will be collected and transmitted to the various members of the International Committee in preparation of the International Committee Meeting which has been fixed for October 13th-14th, 1930, to be held at the Hotel Astoria, Brussels.—Yours, etc.,

N. S. Pearse,
General Secretary.

ABANDONMENT OF DOUBLE SHIFTS IN THE COTTON MILLS OF THE WORLD.

In the course of the discussions on Mr. Pearse's report on India, particularly on what he said relating to the recent Custom House Tariff legislation at Delhi, Mr. WM. HOWARTH expressed the following views:—

It has been shown through the statistics of the International Cotton Federation that since the war, owing to the excessive use to which cotton machinery, principally in Japan, China, U.S.A. and Russia has been put, an equivalent of 35,000,000 Lancashire spindles have been added, if consideration is given to the working hours of these countries. Approximately the same amount of machinery is likewise throughout most of the year idle in some parts of the world, principally in Europe, but lately even Japan has begun to feel the repercussions and is working "short time." These are irrevocable facts which have been demonstrated repeatedly in the International Cotton Bulletin.

It follows that the abandonment of the excess hours would be a cure for the long drawn-out crisis of the world's cotton industry, to which as yet no end seems visible. Let us therefore consider whether any probability or possibility even exists to bring about an effective movement for the universal stoppage of working hours beyond eight in Europe per day, and ten in the south of U.S.A. and Asia.

Whilst immediately after the war the working of double shifts was excusable for the purpose of reducing costs owing to the very high prices of new machinery, now that this has come down to near pre-war costs, the question of abolishing throughout the world double and treble shifts becomes more feasible and would appear to be a suitable subject for the deliberation of the International Cotton Federation.

Japan, China, Russia and U.S.A. are the countries which are mainly working their textile machinery in excess. What are the possibilities of success in any likely propaganda for our purpose?

Whilst everyone admires the efficiency of Japan's cotton industry, it is not overstating the fact, if we say that Japan has incurred the odium of many countries on account of having upset through her longer working hours of the machines the equilibrium in the supply of cotton goods in the Near and Far East and in Africa. As recent discussions in the Indian Legislative Assembly have shown, Japan's double shift is regarded as "unfair" by the Government. It must be admitted that both U.S.A. and Japan have set a dangerous pace, which if followed by the rest of the world means annihilation for many mills in India as well as in all other countries, and consequently the accusation of "unfairness" is likely to be echoed by other nations, and thus it is probable that India's example of protecting her industry, particularly against Japan, will be followed by all those countries which possess a cotton industry or where labour organizations are strong, for they are generally in principle against double shifts. The Japanese cotton industry has now had sufficient time to write down the values of her new machinery; it has larger reserves than the cotton industry of any other country and considering the likely consequences she may now be willing to join an international movement such as has been suggested. The Japanese mill owners are most sensitive to any accusation of unfairness, and, if the case can be proved, my personal opinion is that they will co-operate and adopt a 10-hour day.

China supplies to a large extent her own requirements; the exports go mainly to India and emanate from Japanese-owned mills. The Chinese Government would probably favour the proposed action. The prospects in the U.S.A. are hopeful. The north has suffered from the long hours worked in the south and as business even in the south has become unfavourable a movement has been already started by the Cotton Textile Institute of New York, and is being carried on by this organization to abolish the double-shift system. If the world at large should undertake energetically these proposals, there would be likelihood of success in U.S.A. also.

Russia enters the export markets only to a small extent and as she is not a member of the International Cotton Federation we have no influence. Perhaps through European

trade unions or even through the Governments of Europe and the rest of interested countries something might be achieved, but if efforts remained unsuccessful prohibitive import duties might be established against Russia.

India has shown in her recent legislative measures, directed openly against Japan, that there are still untried political means which can be used for the re-establishment of the equilibrium between supply and demand, and before making use of double shifts in England and other countries, a measure that is likely to injure at the outset a great many old firms, whilst finally vanquishing new opponents, every possible aveneue should be given a trial. The Indian protective tariff against countries with double shifts is one of those possible remedies for the crisis in the world's cotton industry which has not yet been tried. Trade unions of every country rather than see the extermination of many mills would support such a movement, and if it should fail they would surely withdraw their present veto to double-shift working and thus enable the carrying out of the real fight of the survival of the fittest at a quick pace, in place of the present slow strangulation.

I made the same suggestion at the last year's Committee meeting in Brussels, and at the International Cotton Congress at Barcelona, but the tariff discussions which have recently taken place in Delhi have brought this matter much nearer within the possibility of execution than seemed likely at that time.

Mr. Wm. Howarth asked if there was any change in the attitude of the various countries with regard to the abolition of double shifts and the establishment of an 8-hours day on a uniform plan ; he said he had previously expressed his views on the subject, and he now wanted to say definitely that we were not shaping as leaders of a great industry, if we allowed trade to remain in its present unsatisfactory position in which it had been for several years past, when the workpeople had not had regular employment, and when profits for employers had been low or not existing at all. He considered that practical steps should be taken to apply the remedy which was in our own hands. Mr. Howarth went on to say that in England they had been prevented from making progress owing to the attitude of the Continental spinners and manufacturers. The workpeople in England were beginning clearly to understand the respective positions of the English as compared with the Continental spinners and manufacturers, and were slowly but surely arriving at a change of mind and realizing that unless they were placed on something like an equal footing with the workpeople in other parts of the world the English cotton industry will grow less and less. Neither the workpeople nor ourselves in England, he said, are going to permit the continuance of the disparity that existed. He therefore thought that it would be in the best interests of the employers generally if they could make up their minds to cut out certain potential producing power that was in the world to-day.

The Chairman, Mr. F. A. Hargreaves, and Lieut.-Col. N. Seddon Brown spoke in a similar strain.

Mr. ARTHUR KUFFLER said that on behalf of Austria he wished to say that they were ready to abolish double shifts if other countries were willing to do the same ; and Mr. J. ELSTER, representing the German cotton spinning industry, gave it as his personal opinion that he was also in favour of an international movement for the abandonment of double shift, though he could not pledge the German spinners on this matter. He thought that it was necessary that the question should be carefully considered by each association and that their replies should be forwarded to the Head Office.

After further discussion, which showed that most of the other members were against any action being taken by the International Committee, it was decided that the subject be left over for consideration on the following day, when each representative should submit a short statement indicating his attitude towards the question.

Mr. WILLIAM HOWARTH, in concluding the discussion, said that in Lancashire they had sufficient machinery, the output of which, if worked double shift, would swamp all the other markets, and he reminded the meeting that amalgamations on a very large scale were taking place in England, so that the decision to run double shifts or not became vested in the hands

of a very few; unless a uniform universal measure for the abolishment of double shift were decided upon, Great Britain would have to determine her policy for the safeguarding of the interests of the cotton industry of her own country.

May 6, the following short reports were submitted on the question of double shifts by each representative:—

ABANDONMENT OF DOUBLE SHIFTS.

AUSTRIA.—We are absolutely in favour of the abolition of the double-shift system.

As there is undoubtedly overproduction in the cotton industry of the world the abolition of double-shift working is the simplest way of dealing with the situation.

BELGIUM.—Although in favour of a double-shift system, the Belgian Association in the present circumstances are agreeable to the abolition of double shifts, if this course is adopted by all other countries.

CZECHO-SLOVAKIA.—There are two questions to be distinguished:—

(1) Whether prohibition of double shifts should be enforced by law.
(2) Whether there shall be a preferential tariff, as initiated in India, for countries which prohibit double shifts.

As to No. 1, there are different views in my country throughout the cotton industry, in the spinning, weaving, hosiery, and other sections.

In the spinning section there are certainly not more than 4 per cent. of all the spindles of the country running double shifts at the present time.

ENGLAND.—The representatives of England on the International Cotton Committee are definitely of opinion that under present conditions there can be no prosperity for the cotton industry as a whole so long as the working of double shifts is permitted, or even if the lengthening of working hours is resorted to, which cause that yarns and cloths are produced in excess of market demands.

FRANCE.—The personal opinion of the French delegates is that double shifts cannot be suppressed in accordance with a principle because of the low cost price which they bring about, but the delegates agree that if double shifts could actually be stopped throughout the world for a definite period, and without any Government's intervention, it would help the trade to get out of its bad situation.

GERMANY (Spinning).—In Germany we find that consumption and stocks in each country regulate automatically the working hours. Big stocks and lack of consumption force the German spinners to work now only about 65 per cent. of their capacity, and there are only very few mills working double shifts, which is considered to be of great detriment to the Germany cotton-spinning industry. Therefore, in my opinion, it can be said that on account of overproduction in the whole world double shifts should be abolished. But double shifts does not mean that case when somebody throws out the old machinery and works with half as much new machinery. In such a case double shifts therefore do not increase the former single-shift production. Overtime production, on account of fashion or other exceptional causes, should be exempted. This expression of my personal opinion is not binding on the German spinners as a whole.

GERMANY (Weaving).—It is my personal opinion that, under the present conditions, we should not enlarge, but reduce the production of cotton goods in the cotton industry of the world; therefore it is not desirable to have double shifts as a rule in any country. But there may be certain exceptional conditions, under which the running of some mills in double shifts is necessary and not detrimental to the whole industry; for instance, when a mill has

half of its total machinery stopped. This is very important, especially for a country with a high rate of interest. Furthermore, I may mention as an example, orders for urgent delivery, etc.

HOLLAND.—In my country only very few mills are working in double shifts, and this is, in nearly all cases, only limited to automatic looms or finishing machinery. If it were practical to stop double-shift working in *all* countries, both in Europe and abroad, I am quite sure that the firms in my country would be willing to fall in with this movement. As long as this is not the case, my personal opinion is that everybody should be free to run his mills as long as he thinks this will be in his own interest. As I do not see any chance of success in the efforts to obtain the abolishment of double shifts everywhere, I am not in favour of starting a propaganda for this abolishment by the International Federation. This is my personal opinion, and it is quite possible that the members of my Association will think differently in this matter.

ITALY.—I am of opinion that it would be absolutely impracticable to abolish double shifts everywhere ; therefore, I think that the International Federation should not undertake a propaganda to this effect. Personally, I think further that the unsatisfactory state of trade is *not* due to double shifts, but to a number of reasons for which the abolition of double shifts would only be a palliative.

In any case, if there were a definite undertaking by all countries to abolish double shifts, I could recommend my Association to consider it also.

As regards Italy, however, the question must be approached in the light of the high rate of interest prevailing there, the need of utilizing water power as many hours a day as possible, and the necessity of reducing costs to meet the limited buying capacity of our people.

SWITZERLAND.—I am personally against the abolition of double shifts, but I do not know at the present time what the opinion of the majority of my members is.

Personally, I consider that if Japan abolishes double shifts she would soon be able to double her spindles and looms, and then the situation will, in a few years, be the same as it is to-day. The Japanese mills are so wealthy that they can depreciate new mills before they are erected. We must come to the recognition that the East has been lost to us as a market for plain grey goods, and it seems absolutely impossible for us to regain it. Any concessions to Asia and the Southern States of U.S.A. to work 10 hours a day, as suggested in Mr. Howarth's statement, or 330 working days per year, as is the rule in Japan under normal conditions, would not be acceptable to us, if we should be prevented from running double shifts.

The European mills are in very many cases antiquated and require to be renewed, unless we are prepared to lose the rest of our share of the world's cotton trade. There is no mill owner who is in a position to renew all his machinery at one time, but some may replace half the old machines by new ones and be able to depreciate them by the time new inventions compel them to renew the machinery again. Double shifts in mills with modern machinery enable one not only to work cheaper but also to pay higher wages, and this is a very important factor.

I wish to state that I am against any increase of production, and am of the opinion that those who introduce now double shifts should not produce more than they are doing at the present time.

The abolition of double shifts would be a great advantage for those countries where the cotton industry is new, because it would prevent us from producing cheaper, and it would cause more and more a reduction of our sales in Europe.

ABANDONMENT OF DOUBLE SHIFTS.

At the Stresa Meeting of the International Cotton Committee held on the 5th and 6th May last, it was unanimously decided that each Affiliated Association should send a statement to the Head Office of the International Cotton Federation in Manchester, giving the considered opinion of the members of their Association on this subject.

Replies received from the Affiliated Associations on the question of the abandonment of double shifts.—

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BELGIUM.—Resolution passed on the 8th August 1930, at the General Meeting of the Belgian Cotton Association.

Whereas it is advisable to adopt the two-shift system, and use automatic looms, as well as other improved means of production, when these lead to a reduction in costs, but these methods should be rejected or even opposed:—

(*a*) Whenever, through an increase of production, they are responsible for a surplus of offers out of proportion to the needs of consumption, thus leading to a depreciation of market prices which exceed the amount saved on the manufacturing costs.

(*b*) In reference to the double shift system particularly whenever, owing to local conditions, the said means are liable to affect the labour market adversely.

Whereas the working of the double-shift system, as investigated by the International Federation in their enquiry necessarily leads to an increase in the world's production, with a resulting depreciation in selling prices; whereas the saving which can be effected through this application is not sufficiently marked to lead to the ultimate disappearance of the one-shift system, nor to justify the granting of such a reduction on selling prices as might induce a sufficient number of buyers to take an interest in the increased production.

For these reasons, the Belgian Cotton Association—subordinating this opinion of principle to an ultimate effective international agreement which might be come to independently of any legislative measures, is of the opinion that, in the present circumstances, an international movement in favour of the giving up of the double-shift system is to be recommended, so long as the latter leads to an excess of production, or is calculated to disturb the labour market.

BOMBAY—INDIA (Millowners' Association, Bombay).—I am directed to acknowledge receipt of your letter in which the views of this Association are requested on the discussion which took place at Stresa early in May last, on the abolition of double-shift working in all countries as a means of restoring the cotton industry of the world to something like its former prosperity. My Committee have given this question their most anxious consideration. They hold that India's position is unlike that of most other countries inasmuch as her requirements of cotton piecegoods are very much in excess of the indigenous industry's present capacity to supply on single-shift working and until the productive capacity of India's mills is sufficient to supply the bulk of the country's piecegoods requirements, it is not possible for the industry to accept the principle of single-shift working. It may be added that at no time has the number of mills working on double shifts in any part of India been anything but a very small fraction of the total.

At the same time my Association would be prepared to consider favourably the question of recommending its members not to work double shifts in the spinning and weaving departments provided all other important manufacturing countries are prepared to adopt and put into force a system of single-shift working as a temporary measure designed for the purpose of meeting the situation created by the over-production of textile goods throughout the world.

CHINA.—We are in receipt of your circular letter asking us to give you our opinion on the question of abandonment of double shifts. We note with interest the opinions expressed by various delegates at the meeting of the International Cotton Committee at Stresa.

We have now carefully considered this matter, and I am instructed to inform you that our Committee are of the opinion that it would be quite impracticable to abandon double shifts in China at present. Every one recognizes that with the present number of spindles and looms working day and night, China does not produce enough to meet her own requirements. Indeed, the demand for cotton goods in China is now bad and many small mills have closed. It is, however, not over-production but the weakness of buying power, caused by the failure of crops and internal warfare, that results in the present unsatisfactory state of trade.

Another point we have to consider is that over two-fifths of total spindles and over two-thirds of total looms in China are operated by foreigners over whom we have no influence. We could hardly expect them to take the same course, even though we should adopt the single-shift system.

Please submit these views to your Committee.

DENMARK.—The question of the abolition of double shifts has been repeatedly discussed in Denmark but the cotton industry does not see any reason or cause why they should voluntarily relinquish their present right to work double shifts, which under certain circumstances is likely to procure for us some profit.

In Denmark we have at present in power a socialist Government, and it appears to us that we are already encumbered with sufficient restrictions.

We may point out that our wages are among the highest in Europe. Besides these high wages there are also very heavy social charges for accidents, sickness, old-age and unemployment.

In Denmark we have the third lowest tariff for import duties in Europe, and as these duties are calculated by weight the efficiency of this tariff is therefore with respect to our production, practically insignificant. This was especially during the period immediately following the war when prices were three times as high as they are now.

For many years we only worked from 50 to 60 per cent. of full capacity sometimes even below 50 per cent., with the result that several mills were compelled to liquidate.

Now that conditions of trade have improved and we have fewer mills, the tariff has become more protective and as we stated before, we are not prepared to relinquish any possibility of working double shift if the same could be profitable to us.

ENGLAND (The Federation of Master Cotton Spinners' Associations' Ltd.).—With reference to the International Committee Meeting, held at Stresa in May last, when the subject of Double Shifts was under consideration, I beg to inform you that the matter has been discussed by my President and Vice-President, who are of opinion, that, in view of the Government Committee of Enquiry Report into the British Cotton Industry, and the consideration now being given to that Report by all sections of the trade, the present is an inopportune time to pursue the question of abolishing Double Shifts.

The Cotton Spinners' and Manufacturers' Association.—I regret that I am unable to attend the meeting of the International Committee at Brussels next week. In view of the reply of the Japanese Association on the subject of the abolition of double shifts, I am afraid that nothing more can be done in the matter at present. There can be no doubt that the working of double shifts in various Countries largely adds to the depression in the Cotton Industry and this is likely to continue so long as the production remains so largely in excess of the demand. Unless some international arrangement can be arrived at for

the abolition of double-shift working, the pressure of competition may necessitate its adoption in this Country.

FRANCE.—With reference to the question of double shifts, our Committee has decided that it approves the declaration recently made by the French delegates on the International Cotton Committee. This declaration figures in the Minutes of the Meeting of the International Cotton Committee, held at Stresa on the 6th May. Our Committee upholds the opinion that the question of the eventual abandonment of the double shift cannot be made until the large cotton industrial countries, such as the United States and Japan, continue to practice this method of working.

FINLAND.—Referring to your favour of the 1st of July, we beg to inform you that our Association considers the question about a general abandonment of double shifts a very difficult one, reminding us of the prohibition of overtime a year ago. So long as there is no chance of sucess to carry through the abolition of double shifts in the cotton industry all over the world, we even now judge it almost impossible for the International Federation of Cotton Spinners to gain unanimity in that respect among its members.

Besides there is to be taken into consideration that the rationalising of the cotton industry is mainly dependant upon the possibility of working in double shifts, for instance regarding automatic looms. Furthermore, in our opinion double shifts cannot be abolished without admitting exceptional conditions, under which mills with several sections (spinning, weaving and finishing,) may occasionally work some section or, for instance at urgent delivery, some parts of the mill in double shifts. Especially for mills working chiefly for the consumption of the native country, such conditions are very important for obtaining prosperous results.

Accordingly we consider that no measures should be taken in order to prevent working in double shifts.

GERMANY.—On principle we are of opinion that any further legal interference in the regulating of the working hours in industry as they already exist, should be avoided.

Included in this legal interference, which we oppose on principle, are regulations which are arrived at through international agreements, which in reality are nothing else but legal encroachment. We must therefore reject every proposal which tends to fix a maximum number of working hours in the cotton industry through the prohibition of a double shift, or any working time exceeding 48 hours per week, whether as a result of international agreements among the various governments through the League of Nations, or otherwise.

The present business conditions in the cotton industry throughout the world make it to appear advisable to bring down the quantity of goods on offer to the level of the decreased demand of the present.

The International Federation could and should therefore unceasingly recommend a limitation of production in the cotton industry of the various countries.

From this point of view, it is also undesirable that there should exist at present a general system of regular double-shift working, and all efforts should be concentrated upon convincing the respective countries of the serious disadvantages which may result from this system under the existing circumstances. For the steady increase in over-production will finally also react upon these countries, which for the time being believe that the double-shift system will result in their own advantage.

The present state of the organization of the world cotton industry does not permit of any adjustment which would make possible a unified scale of production in the industries of different countries, or which could assure the application of a unified scale of production. A special limitation of production must moreover include not only the working hours, but also the number of spindles.

The double-shift system, which has been adopted by certain firms in various countries, including Germany, is also the subject of different opinions in the industry of these countries. Objections against the double-shift system based on the general state of the industry cannot be raised if at the same time a corresponding number of machines is stopped and production is thus not increased, but only carried out more rationally.

Equally, in a country with a higher bank rate than the most important competing countries, and in which therefore the maintenance of stocks is made more difficult, it is not possible to avoid temporary double-shift working to enable urgent orders to be executed.

ARBEITSAUSSCHUSS DER DEUTSCHEN
BAUMWOLLSPINNERVERBANDE.

HOLLAND.—With regard to the Abandonment of Double Shifts, I beg to inform you that the members of our Association fully endorse the opinion of Mr. Joan Gelderman, as given by him in the Meeting at Stresa.

ITALY.—In reply to your request in regard to Abandonment of Double Shifts, our Association can only confirm what our second delegate, Dr. Silvio A. Soldini, has stated in the Committee Meeting at Stresa.

We may add that the working of double shifts in Italy is clearly foreseen by existing labour agreements which, in our country, have power of law.

JAPAN.—The Japan Cotton Spinners' Association regrets to announce that after a careful study of the proposals submitted for their consideration, to arrive at some international agreement for abolition of the double shifts, they have found it impossible to favour same.

Firstly, we are not of the opinion that the present worldwide depression of the cotton industry is due solely to the practice of double shifts. This system has not originated since the War, for it was in vogue in U.S.A., China, Russia and Japan as well as in other countries, for many years before the Great War, and one must not lose sight of the fact that the industrial depression in the various countries of the world has been general and of a far-reaching nature, and not confined to the cotton industry alone.

If it were practical to reach an agreement by all the countries of the World to abolish the double shifts, the cotton industry would be relieved of its present difficulties to a certain extent as set forward by the mover of this proposal, but it is feared that to arrive at any concrete agreement would be impossible for cotton mills in any country must without doubt be governed by the economic and social conditions of that country, and reduction or dismissal of the present operatives by half may be found quite out of the question in some parts of the world. We therefore do not feel justified in discussing the proposal of the abolition of double shifts on the part of the International Cotton Federation.

For argument's sake, however, let us assume that some sort of agreement has been reached. Is it not very probable then that some countries will forthwith undertake to increase the spindles? What steps could then be taken to cope with such a situation? It would, in our opinion, be almost impossible to expect every member country to refrain from increasing spindles by means of an international understanding, and it would likewise be difficult to effect an abolition of the double shifts by the agreement.

Apart from the partial and/or temporary relief, we are of the opinion that owing to the deep-rooted and far-reaching causes of the present world depression in the cotton industry, the only way to relieve effectively and completely the industry from its present position is to reduce the cost of production to a minimum and thus meet the decreased purchasing power of the consumers. With the abolition of double shifts it would be impossible to bring about this desired effect.

In Japan, the double-shift system has been in existence since the inception of the spinning industry there and is quite indispensable, chiefly because of the economic conditions of

the country. The time may come when Japan would of her own accord abolish the system after a certain period, but it is hardly possible to expect Japan to agree to immediate cessation of the established usage of the system. The proposer states that the Labour Unions in Europe are against the double shifts. In Japan, however, the situation is reversed. As already known, the Japan Cotton Spinners ' Association increased the curtailment in mills from 17.2 per cent. to 27.2 per cent. operative from June 16th, 1930, and they intend to take further measures in September, if necessary. Thus we may find later on that the abandonment of the double shifts would be more profitable for the management of mills, but under the present conditions, when the Government and Nation alike are striving to overcome the steady increase of unemployment, it would be inadvisable, not to say ridiculous, to adopt a measure which would be in direct opposition to their aims. Labour Unions are strongly opposed to such proposals, and you will easily understand therefore why the abolition in Japan to-day of double shifts is quite impossible.

It was stated that in the event of Japan opposing the proposal of abandonment of double shifts, some tariff policy such as that taken by the Indian Government last spring might be introduced against her by all the countries who have an interest in the industry. This we feel to be an extraordinary, unjust proposal and even if Japan favoured the abolition of double shifts now, we are not of the belief that the unjust tariff law enforced against public opinion in India by the Government of India, in violation of the Indo-Japanese Treaty of Commerce and Navigation, would immediately be lifted and cancelled.

The proposer also suggests that the double shift is a bad and objectionable system for workers. We have never in the past heard anything discussed by the International Labour Conferences regarding the abandonment of the system, and we hold the view that one of the chief causes of the trouble and depression in the cotton industry of the world is the post war tariff wall policy adopted by several countries, and should this policy, as hinted by the proposer, be recklessly and unreasonably chosen in all countries, we feel that, not only the cotton industry but all international trade will suffer as a consequence, and the position will be bound to go from bad to worse. We much appreciate the efforts to relieve the world cotton industry from the present depressed condition by the unanimous co-operation of countries engaged in this line of productive activity, but we regret that we are forced to express ourselves in opposition to the proposal for an international agreement for abandonment of the double-shift system, with the reasons enumerated above.

NORWAY.—We have examined this question, but at present the opinions of our members are varying very much. We therefore cannot recommend any alteration of the state of things now existing.

SWITZERLAND.—As regards the Abandonment of Double Shifts, we beg to inform you that our Association is in entire agreement with the declaration made by Mr. Caspar Jenny at the Meeting held at Stresa on the 5th and 6th May, 1930. Speciality weavers who wish to buy automatic looms, are not in agreement without declaration on the present situation of the double-shift working.

Extract from letter received by the International Cotton Federation from the Cotton Textile Institute, New York, dated June 21st, 1930.

UNITED STATES OF AMERICA:—As to your questions concerning double shift, the Institute cannot speak officially in this matter, because it is a subject which has never been regarded as coming within the scope of the Institute's activities. We know from observation that different policies are pursued by different mills, some operating double shift and some not. I know that many mills in the South are operating only single shift and at the present time, the demand for cotton goods being much below normal, the number running single shift is very much greater than previously.

Extracts from letter dated May 27th, 1930, sent by the New York Textile Institute, to Mr. R. P. Lamont, of the Department of Commerce, on the subject of reduction of hours in the night shift.

On March 25th we advised you of the response being made by cotton mills to the "55-50" recommendation, i.e., 55 hours for the day shift and 50 hours for the night shift, with no overtime beyond these hours. At that time mills North and South with 18,494,396 spindles had approved the recommendation.

To-day, 23,623,382 spindles are represented in the total number of mills that have endorsed this plan. This we regard as highly gratifying, inasmuch as it represents 73 per cent. of the spindles in place in going mills in the United States engaged exclusively in the manufacture of cotton goods.

As evidence of the increasing appreciation of the soundness of this recommendation, the Cotton Manufacturers' Association of Georgia, at its recent Convention, unanimously passed a resolution recommending the adoption of this policy to cotton mills in the States of Georgia, "in order to insure greater uniformity in running time and regularity in employment." Likewise, the American Cotton Manufacturers' Association, representing mills in all of the cotton textile producing states in the South, unanimously adopted a resolution at its annual meeting on May 7th approving this policy.

The fact that such a large proportion of the cotton mills in the United States has endorsed the 55-50 recommendation is only one of several recent evidences of constructive action within the industry stimulated to an appreciable extent by the Conference held with you and other Government officials last January.

GERMANY.—The Association of South German Cotton Weavers have written to the Head Office stating that they are in entire agreement with the statement submitted by the Arbeitsausschuss der Deutschen Baumwollspinnerverbande.

No. 2010/177 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th August* 1930.

THE GENERAL SECRETARY,
THE INTERNATIONAL FEDERATION OF MASTER COTTON
SPINNERS AND MANUFACTURERS' ASSOCIATIONS, MANCHESTER.

DEAR SIR,

I am directed to acknowledge the receipt of your letter in which the views of this Association are requested on the discussion which took place at Stresa early in May last, on the abolition of double-shift working in all countries as a means of restoring the Cotton Industry of the world to something like its former prosperity. My Committee have given this question their most anxious consideration. They hold that India's position is unlike that of most other countries inasmuch as her requirements of cotton piecegoods are very much in excess of the indigenous industry's present capacity to supply on single-shift working, and until the productive capacity of India's mills is sufficient to supply the bulk of the country's piecegoods requirements. It is not possible for the industry to accept the principle of single-shift working. It may be added that at no time has the number of mills working on double shifts in any part of India been anything but a very small fraction of the total.

At the same time my Association would be prepared to consider favourably the question of recommending its members not to work double shifts in the Spinning and Weaving departments provided all other important manufacturing countries are prepared to adopt and put into force a system of single-shift working as a temporary measure designed for the purpose

of meeting the situation created by the over-production of textile goods throughout the world. —Yours, etc.,

T. MALONEY,
Secretary.

THE INTERNATIONAL FEDERATION OF MASTER COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATIONS,
MANCHESTER, *1st September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I beg to acknowledge receipt of your letter of the 15th August, on the question of double shifts. This will be placed before the International Committee at their next meeting in Brussels next month.—Yours, etc.,

J. POGSON,
Assistant Secretary.

THE INTERNATIONAL FEDERATION OF MASTER COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATIONS,
MANCHESTER, *11th September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT :—*Abandonment of Double Shifts in the Cotton Industry.*

We have received the following statement on the above question from the Japan Cotton Spinners' Association, through their representative on the International Committee, Mr. K. Shimada.

You will recall that this question has to be discussed by the members of your Association before the Meeting of the International Committee in Brussels, which will take place on October 21st.

"The Japan Cotton Spinners' Association regrets to announce that after a careful study of the proposals submitted for their consideration, to arrive at some international agreement for abolition of the double shifts, they have found it impossible to favour same.

Firstly, we are not of the opinion that the present world-wide depression of the cotton industry is due solely to the practice of double shifts. This system has not originated since the War, for it was in vogue in U. S.A ., China, Russia and Japan, as well as in other countries, for many years before the Great War, and one must not lose sight of the fact that the industrial depression in the various countries of the world has been general and of a far-reaching nature, and not confined to the cotton industry alone.

If it were practical to reach an agreement by all the countries of the world to abolish the double shifts, the cotton industry would be relieved of its present difficulties to a certain extent, as set forward by the mover of this proposal, but it is feared that to arrive at any concrete agreement would be impossible, for cotton mills in any country must without doubt

be governed by the economic and social conditions of that country, and reduction or dismissal of the present operatives by half may be found quite out of the question in some parts of the world. We therefore do not feel justified in discussing the proposal of the abolition of double shifts on the part of the International Cotton Federation.

For argument's sake, however, let us assume that some sort of agreement has been reached. Is it not very probable then that some countries will forthwith undertake increasing the spindles? What steps could then be taken to cope with such a situation? It would, in our opinion, be almost impossible to expect every member country to refrain from increasing spindles by means of an international understanding, and it would likewise be difficult to effect an abolition of the double shifts by the agreement.

Apart from the partial and/or temporary relief, we are not of the opinion that owing to the deep-rooted and far-reaching causes of the present world depression in the cotton industry, the only way to effectively and completely relieve the industry from its present position is to reduce the cost of production to a minimum and thus meet the decreased purchasing power of the consumers. With the abolition of double shifts it would be impossible to bring about these desired effects.

In Japan, the double-shift system has been in existence since the inception of the spinning industry there, and is quite indispensable, chiefly because of the economic conditions of the country. The time may come when Japan would of her own accord abolish the system after a certain period, but it is hardly possible to expect Japan to agree to immediate cessation of the established usage of the system. The proposer states that the Labour Unions in Europe are against the double shifts. In Japan, however, the situation is reversed. As already known, the Japan Cotton Spinners' Association increased the curtailment in mills from 17.2 per cent. to 27.2 per cent., operative from June 16th, 1930, and they intend to take further measures in September, if necessary. Thus we may find later on that the abandonment of double shifts would be more profitable for management of mills, but under the present conditions when the Government and nation alike are striving to overcome the steady increase of unemployment, it would be inadvisable, not to say ridiculous, to adopt a measure which would be in direct opposition to their aims. Labour Unions are strongly opposed to such proposals, and you will easily understand therefore why the abolition of double shifts in Japan to-day is quite impossible.

It was stated that in the event of Japan opposing the proposal of abandonment of double shifts, some tariff policy such as that taken by the Indian Government last spring, might be introduced against her by all the countries who have an interest in the industry. This we feel to be an extraordinary unjust proposal and even if Japan favoured the abolition of double shifts now, we are not of the belief that the unjust tariff law enforced against public opinion in India by the Government of India, in violation of the Indo-Japanese Treaty of Commerce and Navigation, would immediately be lifted and cancelled.

The proposer also suggests that the double shift is a bad and objectionable system for workers. We have never in the past heard anything discussed by the International Labour Conferences regarding the abandonment of the system, and we hold the view that one of the chief causes of the trouble and depression in the cotton industry of the world is the post war tariff wall policy adopted by several countries, and should this policy, as hinted by the proposer, be recklessly and unreasonably chosen in all countries, we feel that, not only the cotton industry, but all international trade, will suffer as a consequence, and the position will be bound to go from bad to worse.

We much appreciate the efforts to relieve the world cotton industry from the present depressed condition by the unanimous co-operation of countries engaged in this line of productive activity, but we regret that we are forced to express ourselves in opposition to the proposal for an international agreement for abandonment of the double-shift system, with the reasons enumerated above."—Yours, etc.,

J. POGSON,
Assistant Secretary.

No. 2736/177 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *5th November* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, NEW DELHI.

SIR,

SUBJECT:—*Abandonment of Double Shifts in the Cotton Industry.*

I am directed by the Committee of my Association to forward for your information a copy of a letter recently received from the International Federation of Master Cotton Spinners, and Manufacturers' Associations. The letter outlines the views expressed by the Japan Cotton Spinners' Association on certain proposals which had been made with the object of arriving at an international agreement for the abolition of double-shift working in cotton spinning and weaving mills throughout the world. The view point expressed by the Japan Cotton Spinners' Association is more or less what was expected in well-informed quarters, but I am asked to draw your attention, and through you, the attention of the Government of India, to the statement quoted below:—

> "It was stated that in the event of Japan opposing the proposal of abandonment of double shifts, some tariff policy such as that taken by the Indian Government last spring, might be introduced against her by all the countries who have an interest in the industry. This we feel to be an extraordinary unjust proposal and even if Japan favoured the abolition of double shifts now, we are not of the belief that the unjust tariff law enforced against public opinion in India by the Government of India, *in violation of the Indo-Japanese Treaty of Commerce and Navigation, would immediately be lifted and cancelled.*"

The Government of India are, of course, aware that the Indian Tariff (Amendment) Act, 1930, was in no way a violation of the Indo-Japanese Treaty of Commerce and Navigation, and my Committee are of the opinion that the Government of India might take steps to inform the International Federation of Master Cotton Spinners' and Manufacturers, Associations of that fact.—I have, etc.,

T. MALONEY,
Secretary.

Copy forwarded to the Secretary to the Government of India, Department of Industries and Labour, for information.

No. 341-T (103).

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE.

NEW DELHI, *25th November* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Interpretation of the Indo-Japanese Commercial Convention,* 1905.

With reference to your letter No. 2736/177, dated the 5th November 1930, on the above subject, I am directed to say that, as your letter states, the Cotton Industry (Protec-

tion) Act, 1930, is contrary neither to the letter nor the spirit of the Convention of 1905 between Great Britain and Japan respecting Commercial Relations between Japan and India. In this connection I am to invite your attention to the statement made by the Hon'ble Sir George Rainy during the debate on the Bill in the Legislative Assembly on the 31st March 1930 in reply to Diwan Chaman Lall.

2. While acknowledging the action of your Association in bringing to their notice the statement made by the Japan Cotton Spinners' Association, the Government of India do not consider that it is necessary or would be appropriate for them to address the International Federation of Master Cotton Spinners' and Manufacturers' Associations in the matter since the Japanese Government are fully aware of the interpretation which has consistently been placed upon the Commercial Convention of 1905 by the Government of India and His Majesty's Government in the United Kingdom.—I have, etc.,

J. C. B. DRAKE,
Joint Secretary to the Government of India.

No. 2910/177 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th November* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE, NEW DELHI.

SIR,

SUBJECT:—*Interpretation of the Indo-Japanese Commercial Convention*, 1905.

I write to acknowledge the receipt of your letter No. 341-T (103) dated the 25th November, and note that the Government of India do not consider it necessary or appropriate to write to the International Federation of Master Cotton Spinners' and Manufacturers' Associations in the matter. I shall, however, place the matter before my Committee, and if it is considered desirable, the Association will write to the International Federation on the subject.—I have, etc.,

T. MALONEY,
Secretary.

No. 3078/177 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd December* 1930.

THE GENERAL SECRETARY,
THE INTERNATIONAL FEDERATION OF MASTER COTTON
SPINNERS' AND MANUFACTURERS' ASSOCIATIONS, MANCHESTER.

DEAR SIR,

I am directed by the Committee of the Association to refer to your letter dated the 11th September 1930, containing a statement received by you from the Japan Cotton Spinners' Association, through their representative on the International Committee, on the subject of the proposed international agreement for the abolition of double-shift working in cotton textile mills throughout the world.

In this connection, I am to invite your attention to the statement made therein that the Cotton Tariff (Amendment) Act (1930) passed by the Indian Legislature last March was a violation of the Indo-Japanese Treaty of Commerce and Navigation, and to say that it is contrary neither to the letter not to the spirit of the Convention of 1905 between Great Britain and Japan respecting commercial relations between Japan and India. The terms of the Convention are:—

"Any article, the produce or manufacture of the Dominions and Possessions of H. M. the Emperor of Japan shall enjoy upon importation into India the lowest customs duties applicable to similar products of any other foreign origin."

I may here refer to what was said by the Hon'ble Sir George Rainy, the Commerce Member of the Government of India, during the course of the debate on the Bill, which bears directly on the point:—

"As regards the Convention, the same statement applies to all commercial treaties and agreements to which India is a party. Not one of them contains a clause debarring India from giving preference to other countries which are part of the British Empire."

"No goods coming from parts of the British Empire are goods of foreign origin."

"The Bill makes a difference between goods of British origin and goods from all other origins, and therefore this Trade Convention is not violated."

I may add that the Japanese Government are fully aware that this has been the uniform interpretation placed upon the Convention by His Majesty's Government and by the Government of India, ever since 1905, and that there is no question of the Act in any way offending against the principle of the Convention, referred to above."

I would suggest that a copy of this letter or an extract thereof giving the substance might be published in the next issue of the *International Bulletin*.—Yours, etc.,

T. MALONEY,
Secretary.

THE INTERNATIONAL FEDERATION OF MASTER COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATIONS,
MANCHESTER, *22nd January* 1931.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I beg to acknowledge receipt of your letter of the 22nd ultimo, and beg to inform you that the *International Cotton Bulletin* for January is at the present moment in the press, and regret that we shall not be able to publish your letter in the forthcoming issue. At the same time I have circularised a copy of your letter amongst the Committee and affiliated Associations, i.e. those gentlemen and organizations who received a copy of the statement by Japan on the abandonment of double shifts. I would mention that this statement did not appear in the *International Cotton Bulletin*, as no resolution was passed at the Committee Meeting on the question of the abandonment of double shifts.—Yours, etc.,

N. S. PEARSE,
General Secretary.

THE INTERNATIONAL FEDERATION OF MASTER COTTON SPINNERS' AND MANUFACTURERS' ASSOCIATIONS,
MANCHESTER, *22nd January* 1931.

ALL MEMBERS OF THE FEDERATION,

DEAR SIR,

I beg to enclose herewith a copy of a letter received from the Secretary of the Bombay Millowners' Association, with reference to a statement read by Mr. K. Shimada concerning the abandonment of double shifts at the Meeting of the International Cotton Committee in Brussels on the 20th October last. The statement objected to by the Bombay Millowners' Association is as follows, and is contained on page 7 of our statement entitled "Abandonment of Double Shifts."

> "It was stated that in the event of Japan opposing the proposal of abandonment of double shifts, some tariff policy such as that taken by the Indian Government last spring might be introduced against her by all the countries who have an interest in the industry. This we feel to be an extraordinary, unjust proposal, and even if Japan favoured the abolition of double shifts now, we are not of the belief that the *unjust tariff law enforced against public opinion in India by the Government of India, in violation of the Indo-Japanese Treaty of Commerce and Navigation, would immediately be lifted and cancelled.*"—Yours, etc.,

N. S. PEARSE,
General Secretary

APPENDIX 31.

LEGISLATIVE ASSEMBLY—AMENDMENT OF ELECTORAL RULES.

No. Genl. Elec.—1/30.

LEGAL DEPARTMENT,
BOMBAY CASTLE, *17th November* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Election of a representative by the Bombay Millowners' Association on the Legislative Assembly.*

With reference to the Government of India, Legislative Department Notification No. F. 435-1/30-C. & G. dated the 13th November 1930, amending the Legislative Assembly Electoral Rules (copy attached for ready reference), I am directed by the Governor in Council to inform you that the Government of India propose to call upon your constituency to elect a person to fill the seat to which the Ahmedabad Millowners' Association constituency of the Legislative Assembly has failed to elect a member. I am, therefore, directed to request that you will be so good as to suggest, not later than the 19th instant, the dates, hours and place for the various stages of the election as noted in the margin, assuming that the notification calling upon your constituency to elect a member will issue in the *Gazette of India* dated the 22nd November 1930.—I have etc.,

Nomination of candidates (Rule 11,2 (a)
Scrutiny of Nomination papers (Rule 11,2 (b)
Voting (Rule 11,2 (c)
Counting of votes (Regulation V,1).

J. R. DHURANDHAR,
Offg. Dy. Secretary to Government.

NOTIFICATION.

GOVERNMENT OF INDIA,

LEGISLATIVE DEPARTMENT,

NEW DELHI, 13*th November* 1930.

No. F. 435-I/30 C. & G.—In exercise of the powers conferred by Sections 64 and 129-A of the Government of India Act, the Governor General in Council, with the sanction of the Secretary of State in Council, is pleased to direct that the following further amendment shall be made in the Legislative Assembly Electoral Rules, namely :—

In Part II of Schedule I to the said Rules after paragraph (3) the following paragraph shall be inserted, namely :—

"(4) Where a constituency mentioned in the above list fails, at any election to any Legislative Assembly, to elect a person after being called upon to do so under sub-rule (3) of rule 14, the Governor-General may, in his discretion and notwithstanding anything contained in the proviso to the said sub-rule, call upon the constituency next entitled to elect in rotation to elect a person. Any representation given to a constituency under this paragraph shall be in addition to any representation to which it is entitled under paragraphs (2) and (3), and the right to elect at any subsequent election shall be determined in accordance with those paragraphs as if there had been no failure to elect."

D. G. MITCHELL,
Offg. Secretary to the Government of India.

No. F. 435-I/30 C. & G.

Copy forwarded to the Government of Bombay for information.

D. D. BAIRD,
Offg. Assistant Secretary to the Government of India.

No. 2825/199 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th November* 1930.

THE OFFG. DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
LEGAL DEPARTMENT, BOMBAY CASTLE.

SIR,

SUBJECT :—*Election of a representative of the Bombay Millowners' Association on the Legislative Assembly.*

I have the honour to acknowledge receipt of your letter No. Genl. Elec.-1/30 dated the 17th November 1930 on the above subject, and in reply, to suggest the following dates for the various stages of the election :—

Nomination	1st December 1930.
Scrutiny	4th December 1930.
Voting	18th December 1930.
Counting of Votes	20th December 1930.

I trust the above dates are in order.—I have, etc.,

T. MALONEY,
Secretary and Returning Officer,
Bombay Millowners' Association Constituency.

No. Genl. Elec.-1/30.

LEGAL DEPARTMENT,
BOMBAY CASTLE, 21*st November* 1930.

The following Notification of the Government of India, Legislative Department, is republished for general information :—

GOVERNMENT OF INDIA,
LEGISLATIVE DEPARTMENT,
NEW DELHI, 22*nd November* 1930.
NOTIFICATION.
No. 436/1/30 C. & G.

Whereas in Legislative Department Notification No. 311/1 (2)/30 C. & G., dated the 13th September 1930, the Ahmedabad Millowners' Association Constituency of the Legislative Assembly was called upon in accordance with sub-rule (3) of Rule 14 of the Legislative Assembly Electoral Rules to elect a member before the 20th October 1930 and whereas no person has been duly nominated as a candidate for election in the said constituency.

Now, therefore, in pursuance of the provisions of paragraph (4) of Part II of Schedule I to the Legislative Assembly Electoral Rules the Governor-General is pleased to call upon the Bombay Millowners' Association Constituency to elect a member in accordance with the said rules before the tenth day of January 1931.

D. G. MITCHELL,
Offg. Secretary to the Government of India.

By order of the Governor in Council,

J. R. DHURANDHAR,
Offg. Dy. Secretary to the Government of Bombay, Legal Department.

No. Genl. Elec.-1/30.

LEGAL DEPARTMENT,
BOMBAY CASTLE, 21*st November* 1930.

Copy forwarded with compliments to the Secretary, Bombay Millowners' Association, with reference to his letter No. 2825/199, dated the 18th November 1930.

J. R. DHURANDHAR,
Offg. Dy. Secretary to the Government of Bombay, Legal Department.

No. Genl. Elec.-1/30.

NOTIFICATION.

LEGAL DEPARTMENT,
BOMBAY CASTLE, 21*st November* 1930.

Whereas under the provisions of paragraph (4) of Part II of Schedule I to the Legislative Assembly Electoral Rules, the Governor-General has, by notification of the Government of India in the Legislative Department, No. 436/1/30-C. & G., dated the 22nd

November 1930, called upon the Bombay Millowners' Association Constituency of the said Assembly to elect a member, in accordance with the said rules, before the 10th day of January 1931.

Now, therefore, the Local Government, under the provisions of the said rules and of the Regulations made thereunder, is pleased to appoint the dates, hours and place stated in the first column of the Schedule hereto for the purposes stated in the second column thereof in respect of the said election.

Schedule.

1.	2.
Monday, 1st December 1930	Nomination of candidates. (Rule 11 (2) (*a*).)
Thursday, 4th December 1930	Scrutiny of nomination papers. (Rule 11 (2) (*b*).)
Thursday, 18th December 1930, 11 a.m. to 5 p.m.	Voting (Rule 11 (2) (*c*).)
Saturday, 20th December 1930, at 11 a.m. at the Head Office of the Association.	Counting of votes. (Regulation V, 1.)

By order of the Governor in Council,

J. R. DHURANDHAR,
Offg. Deputy Secretary to the Government of Bombay,
Legal Department.

No. Gen. Elec. 1/30.

LEGAL DEPARTMENT,
BOMBAY CASTLE, *21st November* 1930.

Copy forwarded with compliments to the Secretary, Bombay Millowners' Association, for information, with reference to his letter No. 2825/199, dated the 18th November 1930.

J. R. DHURANDHAR,
Offg. Deputy Secretary to the Government of Bombay,
Legal Department.

No. 2851/187 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd November* 1930.

ALL MEMBERS OF THE
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIRS,

SUBJECT:—*Millowners' Association Constituency: Election of a Representative to the Legislative Assembly.*

I am directed to invite your attention to the enclosed Notifications issued by Government in connection with the election of members to the Legislative Assembly, and to inform you that nominations on the prescribed form, with a deposit of Rs. 500 in respect of each nomination, should be forwarded so as to reach this office before 3 p.m. on Monday, the 1st December 1930.

The nomination of any person whose name does not appear in the electoral roll of this constituency is void.

The electoral roll can be inspected at the Headquarters of the Association at any time during Office hours.

Applications for nomination forms should be made to the undersigned.—Yours, etc.,

T. MALONEY,
Secretary and Returning Officer,
Millowners' Association Constituency.

No. 2951/187 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *4th December* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
LEGISLATIVE DEPARTMENT, NEW DELHI.

SIR,

SUBJECT:—*Election of a Representative by the Bombay Millowners' Association on the Legislative Assembly.*

With reference to Government Notification No. 436/1/30 C. & G., dated the 22nd November 1930, I have the honour to inform you that Mr. Hormusji Peroshaw Mody has been returned unopposed as the Association's representative on the Legislative Assembly. The Government of Bombay have also been informed accordingly.

Mr. Mody's address is given below:—

"Cumballa Hill, Bombay."

The statutory returns connected with the election of Mr. Mody will be forwarded to you in due course.—I have, etc.,

T. MALONEY,
Secretary and Returning Officer,
Bombay Millowners' Association Constituency.

APPENDIX 32.

BOMBAY ELECTORAL RULES—RETURN OF ELECTION EXPENSES.

No. Elec. Rules 25/29.

LEGAL DEPARTMENT,
BOMBAY CASTLE, *23rd December* 1929.

ALL RETURNING OFFICERS OF THE CONSTITUENCIES
OF THE BOMBAY LEGISLATIVE COUNCIL.

SIR,

SUBJECT:—*Amendment of Rule 21 of the Bombay Electoral Rules.*

I am directed by the Governor in Council to forward herewith the following suggestions for amendment of the Bombay Electoral Rules and to request that you will be so good as to favour Government with your opinion thereon:—

(1) At the end of rule 21 the following may be added :—

"Two copies of the regular books of account shall be sent by the agent of every candidate every week from the date of nomination of the candidate till the accounts of the election are closed to the Returning Officer who shall publish one on some conspicuous place in his office and the other he shall keep in his record." If this practice is followed, rival candidates will know what expenses are being shown and to a certain extent at least this will be a check on excessive expenditure.

(2) The candidates should be compelled to file the regular books of accounts kept for the election with the return of election expenses.—I have, etc.,

G. S. RAJADHYAKSHA,
Deputy Secretary to Government.

No. 559/46 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 11*th March* 1930.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
LEGAL DEPARTMENT, BOMBAY.

SIR,

SUBJECT :—*Amendment of Rule* 21 *of the Bombay Electoral Rules.*

With reference to your letter No. Elec. Rules 25/29 dated the 23rd December 1929 forwarding suggestions for amendment of the Bombay Electoral Rules and requesting the Association to favour Government with its opinion thereon, I am directed by the Committee of the Association to state that they are strongly opposed to the addition of the proposed rule, or any similar amendment of, or addition to, the existing rules on the following among other grounds.

The incorporation of a rule such as that suggested in your letter under reply is, in my Committee's opinion, entirely uncalled for and unsuitable in the absence of any evidence to show that election expenses incurred by candidates hitherto have been so excessive as to require a check being placed on them.

My Committee submit that, even if it is Government's intention to limit the amount of money spent for election purposes, the amendment suggested will not meet the exigencies of such cases. It will, on the other hand, lend itself to abuse in the hands of clever election agents who may be relied upon to devise ways and means to circumvent the restrictions which are now sought to be imposed. It is likely that one of the ways to which election agents might resort in order to avoid a strict compliance with the rule, if framed, will be to so distribute their probable election expenses under different heads prior to the date of nomination as to make it impossible for returning officers to maintain any effective control whatsoever on the amounts thus spent.

Another difficulty which the Committee anticipate in the application of the rule as framed now, will be that it will be found to be unworkable in practice, and will only remain a source for the promotion of unhealthy rivalry in the matter of expenses between rival candidates and a probable cause of friction between them. It will also be the means of driving away respectable candidates from the field, and will bring into play undesirable elements which, it will be agreed, should not be permitted.

In conclusion, my Committee are of opinion that the proposed amendment cannot, in any conceivable manner, be expected to secure purity in the conduct and management of elections or aid in the disappearance of the doubtful practices of election agents, which, it is obviously Government's intention, should be considerably curtailed if not completely abolished.—I have, etc.,

A. C. M. CURSETJEE,
Asst. Secretary.

APPENDIX 33.

BILL TO PREVENT THE USE OF THE PICTURES OF GODS AND GODDESSES AS TRADE MARKS.

No. 7966-D.

FINANCE DEPARTMENT,
BOMBAY, 25*th March* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*The Indian Religious Pictures Trade Marks (Prevention) Bill.*

I am directed to forward a copy of the above Bill to request the favour of the opinion of your Association on the provisions thereof by the 5th May 1930 *at the latest.*—I have, etc.,

H. F. BALL,
Offg. Deputy Secretary to Government.

[As introduced in the Legislative Assembly.]

A Bill to penalise the use of pictures of gods and goddesses, scenes from scriptures or mythology of any religion whatsoever as marks or trade-marks on any article imported into or manufactured in India.

WHEREAS it is expedient to penalise the use of pictures of gods and goddesses, scenes from scriptures or mythology of any religion whatsoever as marks or trade-marks on any article imported into or manufactured in India; It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Indian Religious Pictures Trade Marks (Prevention) Act, 192 .

(2) It extends to the whole of British India.

(3) It shall come into force on the first day of April 1929.

2. *Punishment for importing or manufacturing goods with trade-marks of pictures of gods and goddesses, etc.*—Any person from whom a customs duty is levied in any place in British India for importing any article or the manufacture in India of any articles whatsoever shall be punished with a fine not exceeding five hundred rupees if the articles so imported or manufactured bear on them pictures of gods, goddesses, scenes from scriptures or mythology of any religion whatsoever, as marks or trade-marks.

STATEMENT OF OBJECTS AND REASONS.

Many articles imported from foreign countries or manufactured in British India bear on them the stamp or picture of Hindu gods and goddesses, scenes from scriptures or mythology, as marks or trade-marks. It is repugnant to religious sentiments that they should be so used and profaned by coming into contact with every day humdrum commercial life. Respect for Hindu sentiments demands that the pictures of gods and goddesses, and the scenes from scriptures and mythology should not be used as marks or trade-marks on any article sold in the market. In like manner, it is proposed to provide that pictures from life of Buddha, the Koran, the Bible should not be used as marks or trade-marks on any article sold in the market. The object of this Bill is to penalise all such imports and manufactures so as to prevent the abuse that has grown up within recent years.

Commercialisation of religious sentiments is anti-Indian in tradition, and culture and sentiment.

B. DAS.

Extract from the Legislative Assembly Debates, Vol. I, No. 10.

The Assembly met in the Assembly Chamber of the Council House, New Delhi, on Wednesday, the 5th February 1930.

* * * * * * * *

THE INDIAN RELIGIOUS PICTURES TRADE MARKS (PREVENTION) BILL.

MR. B. DAS (Orissa Division : Non-Muhammadan) : Sir, I beg to move that the Bill to penalise the use of pictures of gods and goddesses, scenes from scriptures or mythology of any religion whatsoever as marks or trade-marks on any article imported into or manufactured in India, be referred to a Select Committee consisting of the Honourable the Law Member, the Honourable Sir George Rainy, Sir Hugh Cocke, Rai Sahib Harbilas Sarda, Mr. N. C. Kelkar, Mr. K. C. Neogy, Mr. Fazal Ibrahim Rahimtulla, Sir Purshotamdas Thakurdas, and the Mover, with instructions to report on or before the 28th February 1930, or as soon as possible thereafter and that the number of members whose presence shall be necessary to constitute a meeting of the Committee shall be five.

Sir, my Honourable friend, Mr. Neogy, has a Bill before the House which is the Indian Merchandise Marks Bill which intends to purify commerce in the country. My Bill is rather a supplement to Mr. Neogy's Bill. I also want in a way to purify trade and commerce in the country, and I do not want trade and commerce in the country to take advantage of religious pictures and use them at a disadvantage to those who belong to that particular religion.

MR. PRESIDENT : Why not take circulation and be satisfied ?

MR. B. DAS : I will accept the motion for circulation. But before doing so, I wish to make a few observations. My own views, I have summarised in the Statement of Objects and Reasons. If I read it, my own views will be laid before the House.

> "Many articles imported from foreign countries or manufactured in British India bear on them the stamp or picture of Hindu gods and goddesses, scenes from scriptures or mythology, as marks or trade-marks. It is repugnant to religious sentiments that they should be so used and profaned by coming into contact with every day humdrum commercial life. Respect for Hindu sentiments demands that the pictures of gods and goddesses and the scenes from scriptures and mythology should not be used as marks or trade-marks on any article sold in the market. In like manner, it is proposed to provide that pictures from life of Buddha, the Koran, the Bible should not be used as marks or trade-marks on any article sold in the market. The object of this Bill is to penalise all such imports and manufactures so as to prevent the abuse that has grown up within recent years. Commercialisation of religious sentiments is anti-Indian in tradition, and culture and sentiment."

Sir, there is extensive vandalism going on committed by the trades people all over. My charges apply equally to imported goods as well as to goods manufactured in India, and my charge of vandalism against the Indian manufacturers is the greater because they being themselves Indians, understand Indian sentiments and the Indian feeling of the Hindu community and other communities, who do not like to see pictures of their gods and scriptures degenerated and commercialised as trade marks. I have got here certain pictures which I have collected from piecegoods, foreign imported piecegoods, which show that these are not the real pictures of the gods and goddesses whom they mean to represent. As a Hindu,

I abhor to see God Krishna or any other god being caricatured in the pictures imported from abroad and used as commercial advertisement. I will place those pictures on the table* of the House so that Honourable Members may have an idea what they are like. The trading community in India have also used these pictures in their calendars as a source of advertisement for their profession and trade. At times we find certain pictures which are certainly not of the gods and goddesses, but pictures fit to adorn the night clubs of London or Parisian Saloons. Such pictures of gods and goddesses have certainly a great demoralising effect on the masses of the people. I want that trade and commerce should not tamper with our religion and with the morality of the people. I will pass on the pictures I have to the House, and Honourable Members will see how atrocious they are. It is very disgusting to see the pictures of Radha and Krishna in improper positions of cinema and theatres. Cinema actors' and actresses' photos—with their lustful and lewd faces—are passed off as pictures of Lord Krishna and Radha. Any human being, not to say a Hindu, will abhor seeing it.

AN HONOURABLE MEMBER: They might do so on the stage.

MR. B. DAS: I am not discussing here whether such scenes should not be enacted on the stage. In fact I think my Honourable friend, Mr. Neogy, might bring in a Bill penalising such scriptural scenes being enacted on the stage by loose men and women, so that the Honourable the Home Member might have an opportunity of expressing his views in the House on that question. I am now concerned with such pictures being used as trade-marks and for commercial purposes, and which have a most demoralising effect on the people. I already said that I welcome the proposition of the Honourable Sir George Rainy to circulate the Bill. But I would like to hear his views in the matter before I accept the motion for circulation, for if I accept his motion, it would mean the guillotine for the Bill during the next Session and I could proceed with the Bill only if I am returned at the next general election.

THE HONOURABLE SIR GEORGE RAINY (Member for Commerce and Railways): Sir, I desire to move the amendment which stands in my name: "That the Bill be circulated for the purpose of eliciting opinions thereon." I do not wish to take much of the time of this House on this question, but there are three or four points to which I think I am bound to allude. It seems to me that the Honourable the Mover has undertaken the task of initiating legislation on this subject somewhat light-heartedly, and without endeavouring to estimate the difficulties he might encounter, or considering the justification which he ought to give for his proposal.

The first point I wish to take is this. In the opinion of the Honourable the Mover the application to articles which are bought or sold in India of marks or trade-marks representing mythological subjects—pictures of gods and goddesses and other pictures with religious association—is repugnant to Hindu sentiment. Now, the point I would like to put to him and the House is this. If in fact the application of these pictures in that way were repugnant to the sentiment of the majority of the buyers of these goods, is it conceivable that manufacturers and merchants would apply these marks so freely? Is not the natural inference rather this, that these particular marks and pictures attract customers rather than repel them? I think that is a very real and solid point, which sooner or later the Honourable Member will have to meet, if he decides to proceed with his Bill.

The second point that I wish to take is this. Has the Honourable Member considered how, if his Bill became law, it would be possible to enforce it? That is a question which came prominently to notice in connection with my Honourable friend Mr. Neogy's Bill for amending the Indian Merchandise Marks Act. It is practically impossible, as things are in India to-day, to make a prohibition of that sort effective at the time of sale, and I am afraid that, if the Bill were passed into law, it might to a large extent be a dead letter. You might of course prevent the importation at the customs of goods to which certain marks, or trade-marks, were applied; again you could conceivably—I do not know whether that is what my Honourable friend contemplates—have at every factory in India some sort of

* The pictures were laid on the table of the House.

establishment which would check all goods before they left the factory and see that the marks thought to be objectionable were not applied. That might be possible, though it would be a considerable burden on the industry. But, even supposing we had all these precautions, if in fact it assists the sale of goods to have these marks applied, what is to prevent the merchant or middleman, after the goods have been imported and after the goods have been manufactured and have left the factory, from applying these marks later on? I think these are very real difficulties and it is precisely because they demand close examination that it seems to me necessary that the Bill should be circulated before the House comes to a determination about it.

My third and last point, Mr. President, is this. I quite realise the difficulties which private Members in this House have about the drafting of their Bills and I only mention this point because I want to be quite clear as to what the Honourable Member proposes. The operative clause in his Bill, clause 2, reads like this:—

> "Any person from whom a customs duty is levied in any place in British India for importing any articles or the manufacture in India of any articles . . . "

That apparently reads: "Any person from whom a customs duty is levied for the manufacture in India of any article . . . ." I am not aware that customs duties are levied for the manufacture of any articles in India at present, but the point I wish to get at is this. Is it definitely the Honourable Member's intention and the intention of his Bill that this prohibition should be applied both to imported goods and to goods manufactured in India?

MR. B. DAS: Yes, that is so.

THE HONOURABLE SIR GEORGE RAINY: I am grateful to the Honourable Member It was necessary to raise the point because, if the House decides to circulate the Bill, the Local Governments and others would have been unable to express an opinion if they had regard merely to the terms of the clause as it stands which seemed to me ambiguous and very difficult to construe indeed.

I do not think it is necessary, Sir, that I should take up the time of the House longer.

MR. B. DAS: Sir, I beg to withdraw the motion for reference to Select Committee and I accept the motion for circulation.

MR. PRESIDENT: It is for the House to accept.

MR. W. ALEXANDER (Madras: European): Sir, when this Bill first came into my hands, I had considerable doubt as to whether the Honourable the Mover really intended to include the words: "It extends to the whole of India." And after waiting for his explanation, I am left guessing and wondering still. For this reason. In the course of a long business experience, and seeing the use of these pictures of gods and goddesses as trade-marks, I can only say that, so far as regards the Madras Presidency, it does not apply at all, and that there is no repugnance, as stated in the Bill, to the use of those marks on the part of the people of that Presidency. In fact it is quite the other way. One has only to go into the bazaars and see how those pictures are used in an ornamental way on the walls of shops and houses; and instead of the attitude towards them being one of repugnance, it is really that of admiration, respect, and I might almost say, veneration.

Then there is another aspect which I think requires elucidation. I do not know if the Honourable Member, in trying to stop the use of those tickets by this Bill, remembers that certain marks have been used over a long term of years and have become quite valuable,—owing very largely to the fact that they are usually identified with a reliable and good quality of cloth, or whatever it is,—say colour and general workmanship. They are owned by Indians as well as by other traders. Does the Honourable Member propose to compensate the owners for the loss they would incur through the cancellation of their right to use them? And if he does propose to compensate them, is he aware that the huge

amount involved in doing that is a matter which no Government could possibly consider for a moment ?

There is another point I would like to make, and this rather concerns the Honourable the Mover himself. I do not know if he is of a very religious turn of mind, but I think, we may assume from the fact that he has put forward this Bill, that he has considerable leanings in that direction. Now, I would like to point out that in this Bill he proposes to uproot very old custom and usage. I would ask him to consider that, in doing that, he may possibly get on to very dangerous ground. The Honourable Member may not be superstitious, but he and I have been friends for some years past, and I do not like to think of his possibly being harassed and worried by hosts of angry gods and goddesses disturbing his peace of mind for the rest of his natural existence, and, for all we know, perhaps far beyond that. I would therefore appeal to this House to vote solidly against this measure. Sir, I oppose the motion.

MR. PRESIDENT : The original motion was :—

" That the Bill to penalise the use of pictures of gods and goddesses, scenes from scriptures of mythology of any religion whatsoever as marks or trade-marks on any article imported to or manufactured in India, be referred to a Select Committee consisting of the Honourable the Law Member, the Honourable Sir George Rainy, Sir Hugh Cocke, Rai Sahib Harbilas Sarda, Mr. N. C. Kelkar, Mr. K. C. Neogy, Mr. Fazal Ibrahim Rahimtulla, Sir Purshotamdas Thakurdas and the Mover, with instructions to report on or before the 28th February 1930, or as soon as possible thereafter, and that the number of Members whose presence shall be necessary to constitute a meeting of the Committee shall be five."

Since which the following amendment has been moved :—

" That the Bill be circulated for the purpose of eliciting opinions thereon."

The question is that that amendment be made.

The motion was adopted.

No. 806/80 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd April* 1930.

THE OFFG. DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCE DEPARTMENT, BOMBAY.

SIR,

SUBJECT :—*The Indian Religious Pictures Trade Marks (Prevention) Bill.*

With reference to your letter No. 7966-D dated 25th March 1930, inviting the Association to favour Government with its opinion on the provisions of Mr. Das's Bill to penalise the use of religious and mythological pictures as trade-marks on any article imported or manufactured in India, I am directed by the Committee of the Association to state that, in so far as the provisions of the Bill are intended to affect conditions in the cotton piecegoods trade, the Bill is misconceived. The Mover of the Bill does not seem to have estimated the enormous difficulties which would have to be overcome if the Bill became law. Its passage would mean the complete elimination of the existing rights of merchants, manufacturers and importers of piecegoods all over the country, to a large number of trade-marks which have come, from long usage and established practice, to be identified with particular types and varieties of cloth, both imported and manufactured in India. To prohibit the use of

such quality marks at one stroke of the pen would be to disturb trade and business to an extent which the Mover of the Bill has failed to realise. Nor has the Mover adduced any volume of reliable evidence that there is any justification for his view that the stamping of pictures depicting Hindu gods and goddesses or scenes from scriptures or mythology on trade tickets is repugnant to any large or even orthodox section of public opinion. On the contrary, as pointed out by Sir George Rainy, in moving that the Bill be circulated for eliciting opinions thereon, "if in fact the application of these pictures in that way were repugnant to the sentiment of the majority of the buyers of these goods, is it conceivable that manufacturers and merchants would apply these marks so freely? Is not the natural inference rather this, that these particular marks and pictures attract customers rather than repel them?"

My Committee would also like to stress the fact that the words 'scenes from scriptures or mythology' are so wide in their application that it would be extremely difficult to draw a line at which their use on tickets would be effectively limited to fall within the purview of the sections of this Bill.

I am desired by my Committee to add that of the very large number of such trade-marks in use by their members, not one would be found which could be construed as offensive or indecent, and that their sentimental value to the consuming public is so undoubted a factor in the sale of the manufactures of Indian mills that it could not be lightly disregarded or overlooked.

In conclusion, my Committee desire me to emphasize that the use of such tickets can, in no sense, be termed commercialization of religious sentiment, nor can they be held to be opposed to Indian tradition, culture or sentiment. On these grounds, my Committee feel that they must strongly oppose the Bill.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 34.

AMENDMENT OF THE INDIAN INCOME TAX ACT—QUALIFICATION OF INCOME TAX AGENTS.

No. 142/49 of 1929.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th January* 1930.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT, DELHI.

SIR,

I am directed by the Committee of the Association to address you on the subject of the proposed amendment of the Indian Income Tax Act (1922) which would have the effect of prohibiting the appearance of certain persons as Income Tax Experts in proceedings under the Act.

My Committee understand that a Select Committee is, at present, engaged in the task of going through the provisions of the Amending Bill (No. IX of 1929) and are desirous of taking this opportunity to place their views before it in the hope that an expression of the Association's opinions may prove helpful to the Committee in their deliberations.

My Committee would like to stress one aspect of the matter which the framers of the Bill, in their anxiety to purge the existing system of some of the evils incidental to it, seem to have overlooked. It is that there has, in the last few years grown up a body of really able, conscientious, and hardworking men, the need for whose skilled services has been acutely felt by an increasing number of merchants and businessmen generally, in their frequent dealings with the Income Tax Department, now manned by a highly qualified staff of inspectors and examiners of accounts against whom laymen, unversed in the highly technical provisions of the Income Tax Act, are at a considerable disadvantage.

It is also necessary to remember that a very large number of assessees are petty traders and retailers who are ignorant of the language in which proceedings before Income Tax Officers are conducted and are thus placed at a considerable disadvantage in adequately meeting the numerous technical requirements of the Act and are otherwise also not in a position to have their cases fully represented in any proceedings in which they may be called upon to appear. To deprive this class of people of the assistance they derive from the present "Income Tax Experts" would entail a hardship to them which would, in the opinion of my Committee, far outweigh any advantage that would result from excluding them as a body; and impose a burden on the slender resources of those who requisition their services by forcing them to resort to the far less expeditious and certainly more expensive method of having to consult and employ lawyers, for the protection of their legitimate rights, under the Act.

My Committee submit the aim that Government have in seeking to amend the law will be amply secured by incorporating as was done in the case of accountants then practising as public auditors when the Indian Companies Act was passed in 1913, a sub section to Section II, entitling any person holding a certificate from the Local Government in this behalf, to appear, act and plead in proceedings under the Income Tax Act. My Committee hold the view that Government, by so limiting the appearance of persons as Income Tax Experts to those who shall be certified, under the rules to be framed under the Act, to possess the necessary qualifications, will obtain the removal of undesirable persons from appearing in proceedings under the Act.—I have, etc.,

T. MALONEY,
Secretary.

No. 1988-F.

FINANCE DEPARTMENT,
BOMBAY, *24th May* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Indian Income Tax Act: Amendment.*

I am directed to forward a copy of a letter from the Government of India dated 23rd April 1930, with its accompaniments and to request the favour of the opinion of your Association on the subject as early as possible and in any case before the 15th July 1930.—I have, etc.,

E. J. SAYANI,
Offg. Deputy Secretary to Government.

C. No. 207-I T./30.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT (CENTRAL REVENUES).

Simla, 23rd April 1930.

ALL LOCAL GOVERNMENTS.

SIR,

SUBJECT :—*Income-tax Agents—Qualifications of.*

I am directed to address the Local Government on the following subject :—

Section 61 of the Indian Income-tax Act, XI of 1922, runs as follows :—

"61. Any assessee, who is entitled or required to attend before any Income-tax authority in connection with any proceedings, under this Act, may attend either in person or by any person authorized by him in writing in this behalf."

2. The Central Board of Revenue received numerous representations, both official and unofficial, to the effect that the lack of any restriction as to the classes of persons entitled to appear and represent assessees or others concerned in income-tax proceedings had led to grave abuses. It was represented that a class of persons had come into existence calling themselves "income-tax experts" amenable to no discipline and of whom many were devoid of any qualifications and many resorted to various objectionable practices.

3. With the object of remedying this unsatisfactory state of affairs, the following provision was included as Clause 11 in the Bill that has now passed into law as the Indian Income-tax (Second Amendment) Act, 1930 :—

"11. Section 61 of the said Act shall be numbered as sub-section (1) of section 61, and the following sub-section shall be added, namely :—

"(2) The persons authorized under sub-section (1) shall be restricted to the following, namely :—

(*a*) in any case,—
  (i) a pleader,
  (*ii*) a person qualified under sub-section (*i*) of section 144 of the Indian Companies Act, 1913, to be appointed or to act as an audit of companies other than private companies ; or
  (*iii*) an employee regularly employed in the service of the assessee ;
(*b*) in the case of an individual, a relative ;
(*c*) in the case of a Hindu undivided family,—an adult male member ;
(*d*) in the case of a company,—a director ;
(*e*) in the case of a firm,— a partner ; and
(*f*) in the case of any other association of individuals,—a member."

4. In regard to this the Select Committee wrote as follows :—

"*Old clause* 11.—This important clause related to restrictions to be imposed upon persons entitled to appear on behalf of others in Income-tax proceedings. Clearly, the restrictions proposed went too far, and public opinion, on the whole, is strongly against them. We discussed at length various suggestions to achieve the object in view, namely, to exclude undesirables from practising before Income-tax Officers. We are agreed that some system of control, as by the licensing or registration of income-tax agents, is desirable, but we do not feel that we are in a position to formulate any definite scheme which would be certain to command general acceptance. In these circumstances, even if we could settle on a definite proposal, we should consider that it was necessary for it

to be circulated for opinion. We therefore recommend that the various suggestions made in this Committee should be further considered by Government and that definite proposals should be formulated thereon and circulated for opinion before legislation is undertaken on this important subject. Accordingly, we have deleted clause 11 and renumbered the remaining two clauses."

5. The Government of India have, therefore, prepared a tentative draft, enclosed herewith, of a fresh provision to be inserted as Section 61A in the Indian Income-tax Act and also of rules to be framed thereunder. They hope that something on these lines will afford a satisfactory solution of the problem which will not be open to the criticisms levelled against the earlier proposals. I am directed to request that you will favour the Government of India with an expression of your opinion on the subject.—I have, etc.,

S. P. SHAH,
Deputy Secretary to the Government of India.

INCOME-TAX AGENTS.

Draft of proposed section 61A.

61A. (1) *Register of Income-tax Agents.*—The Commissioner shall maintain a register to be called the register of Income-tax Agents.

(2) Any person with the prescribed qualifications shall be entitled, on application to the Commissioner through the Income-tax Officer in whose area he resides and on payment of the prescribed fee, to be enrolled on the register :—

Provided that, if an applicant has acted on behalf of any person in relation to any assessment and has been guilty in connection therewith of misconduct, which, in the opinion of the Commissioner, shows that he is unfit to be an Income-tax Agent, the Commissioner may reject his application.

(3) Where an Income-tax Agent has, in the opinion of any Income-tax authority, been guilty of improper conduct as such agent, the authority may serve him with a notice, setting forth the misconduct and calling for an explanation therefor, and, except where the authority is the Commissioner, may thereupon forward a copy of the notice, with the Agent's explanation with such remarks as the authority may choose to make therein, to the Commissioner; and the Commissioner may suspend such Agent, pending further inquiry, if it appears that the Agent has been guilty of gross misconduct.

(4) The Commissioner shall make such further inquiry into the conduct of the Agent as he may think fit, and may acquit the Agent, or, after giving him an opportunity to be heard, may suspend him or direct that his name shall be struck off the register.

(5) An appeal shall lie against an order of the Commissioner under sub-section (2), or rejecting an application under sub-section (4) suspending or striking off the name of an agent. Such appeal shall be made in the prescribed form, within one month of the order appealed against, to the Commissioner and shall be heard by a Board of Inquiry.

(6) A Board of Inquiry may reverse the order of the Commissioner, or reduce the penalty imposed thereby.

(7) The Central Board of Revenue may make rules—
- (*a*) prescribing the form of the register of Income-tax Agents and the manner in which it is to be maintained;
- (*b*) prescribing the qualifications of persons entitled to be enrolled on the register;
- (*c*) prescribing the fees for enrolment, and the annual fee, if any, to be paid by Agents for the retention of their names on the register;

(*d*) regulating the procedure of Income-tax authorities in all proceedings under this section ;

(*e*) prescribing the form of appeals under this section ;

(*f*) prescribing the constitution and procedure of Boards of Inquiry ;

(*g*) regulating the grant of copies of entries in the register and prescribing the fees to be paid therefor ; and

(*h*) providing for any other matter which the Board may deem necessary for carrying out the purposes of this section ;

and such rules shall be subject to the provisions of sub-sections (4) and (5) of section 59.

DRAFT RULES FOR THE CONTROL OF THE INCOME-TAX AGENTS.

Every application for enrolment as an Income-tax Agent shall be accompained by a fee of Rs. 10. An annual fee of Rs. 2 shall also be payable in every subsequent financial year in which the Agent's name is retained on the Register. The register shall be maintained in the Commissioner's office and shall be in Form A appended to these rules. It shall be published annually in the *Local Government Gazette* and all additions to or other alterations in it shall be so published from time to time.

2. The following persons shall be eligible for Registration :—

(*a*) Any person who satisfies the Commissioner of Income-tax that he was regularly appearing to represent assessees in Income-tax Offices before January 1st, 1930.

(*b*) Graduates of any University in India or in the United Kingdom.

3. A Board of Inquiry under sub-section (5) of section 61 A of the Act shall consist of a Revenue Officer of rank not below that of Collector or Deputy Commissioner, nominated by the Local Government, the Registrar of Joint Stock Companies, and two persons engaged in business in the Province, nominated by the Associated Chambers of Commerce of India and Ceylon, and the Federation of Indian Chambers of Commerce respectively.

4. Should the Associated Chambers or the Federation fail to make such nomination after a period of six weeks has elapsed from the time when they were requested by the Central Board of Revenue to make it, the Central Board of Revenue shall itself nominate a person engaged in business in the Province to fill the vacancy due to such failure.

5. The non-official members of the Board shall hold office as such members for two years, and shall be eligible for re-nomination.

6. The Board shall elect its own Chairman who shall hold office as such Chairman for one year and shall be eligible for re-election.

7. Where the votes of the Members including the Chairman are equally divided the Chairman shall have a casting vote.

8. The Commissioner of Income-tax shall be entitled to be present in person or by Counsel at the hearing of any Appeal under Rule 6 and to be heard in support of his order.

9. An appeal to a Board of Inquiry against an order under sub-section (2) of section 61A refusing to register the appellant as a Revenue Agent shall be in Form B appended to these rules.

10. An appeal to a Board of Inquiry against an order under sub-section (4) of section 61A suspending a Revenue Agent or ordering his name to be struck off the rolls shall be in Form C attached to these rules.

FORM A.

No.	Date of entry.	Name of Agent.	Address.	Qualifications.	Remarks.
1	2	3	4	5	6

FORM B.

To

The Board of Inquiry.

Appeal under sub-section 5 of section 61A of the Indian Income-tax Act (XI-22).

Name of appellant .....

Address .....

Your appellant applied to the Commissioner of Income-tax on for registration as an Income-tax Agent and paid the prescribed fee of Your appellant is duly qualified to be enrolled as an Income-tax Agent. His qualifications are as follows:—

The Commissioner of Income-tax by his order dated of which a copy is attached, refused to register the appellant as an Income-tax Agent.

The appellant therefore requests that this Board will be pleased to set aside the Commissioner's order and to direct that his name shall be entered in the Register of Revenue Agents for the reasons set forth below.

Grounds of appeal.

Certified that what is stated above is true to the best of my information and belief.

Date. *Signature.*

FORM C.

To

The Board of Inquiry.

Appeal under sub-section (4) of section 61A of the Indian Income-tax Act (XI-22).

Name of appellant .....

Address .....

Your appellant was an Income-tax Agent duly registered by the Commissioner of Income-tax on

By his order dated of which a copy is attached, the Commissioner of Income-tax has suspended the appellant / ordered the appellant's name to be struck off the rolls.

The appellant therefore prays that the Commissioner's order may be set aside and that the suspension may be cancelled / his name may be restored to the register for the reasons stated below.

Grounds of appeal.

Certified that what is stated above is true to the best of my information and belief.

Date. *Signed.*

No. 1656/49 of 1930.

MILLOWNERS' ASSOCIATION,
BOMBAY, 16*th July* 1930.

THE DEPUTY SECRETARY TO THE GOVERNMENT OF BOMBAY,
FINANCE DEPARTMENT, BOMBAY.

SIR,

I am directed by the Committee of the Association to address you in respect of the tentative draft, prepared by the Government of India, of a fresh provision to be inserted as Section 61A in the Indian Income-tax Act and also of the rules to be framed thereunder.

My Committee desire me to say that the draft Section is, in their opinion, satisfactory inasmuch as it meets the view put forward by them in the last paragraph of their letter No. 142/49 dated 18th January 1930 to the Secretary to the Government of India, Finance Department.

The eligibility of persons entitled to practice as Income-tax Experts has been rightly limited under the rules to be framed, to those who were regularly appearing as experts before the Income-tax authorities prior to the 1st January 1930 and to those who are graduates of a recognized University.

It is stated that a Board of Enquiry under Rule 3 shall consist of two Government officials and two persons engaged in business in the Province to be nominated by the Associated Chambers of Commerce and the Federation of Indian Chambers of Commerce respectively. My Committee would like to point out in this connection that the right of nomination of the two unofficial members of the Board in Bombay might appropriately be left to the Indian Merchants' Chamber and the Millowners' Association as being more directly in touch with local conditions in the Presidency than either the Associated Chambers or the Federation of Indian Chambers.

I am to add that it is hoped that Government will give due consideration to the above proposal and that it may be found possible to make the necessary change as suggested by my Committee.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 35.

INCOME-TAX AMENDMENT (PROVIDENT FUND RELIEF) ACT.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor-General on the 1st October 1929, and is hereby promulgated for general information:—

ACT NO. XII OF 1929.

An Act further to amend the Indian Income-tax Act, 1922, *for certain purposes.*

Whereas it is expedient further to amend the Indian Income-tax Act, 1922, XI of 1922, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. (1) *Short title and commencement.*—This Act may be called the Indian Income-tax (Provident Funds Relief) Act, 1929.

(2) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

2. *Amendment of section* 4, *Act XI of* 1922.—To sub-section (3) of section 4 of the Indian Income-tax Act, 1922, XI of 1922 (hereinafter referred to as the said Act,) the following clause shall be added, namely :—

" (*ix*) Any income received by trustees on behalf of a recognized provident fund as defined in clause (*a*) of section 58A."

3. *Amendment of section* 15, *Act XI of* 1922.—In sub-section (3) of section 15 of the said Act, after the word and figure " section 7" the words "and any sums exempted under sub-section (1) of section 58F " shall be inserted.

4. *Amendment of section* 58, *Act XI of* 1922.—In section 58 of the said Act,—

(*a*) in the proviso to sub-section (1), after the word and figures " section 57 " the words, figures and letter " and under section 58H " shall be added ; and

(*b*) in sub-section (2), after the word and figures " section 57 " the words, figures and letter " and section 58H " shall be inserted.

5. *Insertion of new Chapter IXA in Act XI of* 1922.—After Chapter IX of the said Act the following Chapter shall be inserted, namely :—

" CHAPTER IXA.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF PROVIDENT FUNDS.

58A. *Definitions.*—In this Chapter, unless there is anything repugnant in the subject or context,—

(*a*) a " recognized provident fund " means a provident fund which has been and continues to be recognized by the Commissioner, in accordance with the provisions of this Chapter ;

(*b*) an " employer " means—

(*i*) a Hindu undivided family, company, firm or other association of individuals or persons, or

(*ii*) an individual engaged in a business, profession or vocation whereof the profits and gains are assessable to income-tax under section 10 or section 11, maintaining a provident fund for the benefit of his or its employees ;

(*c*) an " employee " means an employee participating in a provident fund, but does not include a personal or domestic servant ;

(*d*) a " contribution " means any sum credited by or on behalf of any employee out of his salary, or by an employer out of his own monies, to the individual account of an employee, but does not include any sum credited as interest ;

(*e*) the " balance to the credit " of an employee means the total amount to the credit of his individual account in a provident fund at any time ;

(*f*) the " annual accretion " to the balance to the credit of an employee means the increase to such balance in any year, arising from contributions and interest ;

(*g*) the "accumulated balance due" to an employee means the balance to his credit, or such portion thereof as may be claimable by him under the regulations of the fund, on the day he ceases to be an employee of the employer maintaining the fund; and

(*h*) the "regulations of a fund" means the special body of regulations governing the constitution and administration of a particular provident fund.

58B. (1) *The according and withdrawal of recognition.*—The Commissioner of Income-tax may accord recognition to any provident fund which, in his opinion, satisfies the conditions prescribed in section 58C and the rules made thereunder, and may, at any time, withdraw such recognition if, in his opinion, the provident fund contravenes any of those conditions.

(2) The Governor-General in Council may, at his discretion, direct the Commissioner of Income-tax to refuse to accord recognition to any provident fund, or may, at any time, withdraw recognition from any recognized provident fund.

(3) An order according recognition shall take effect on such date as the Commissioner may fix in accordance with any rules the Central Board of Revenue may make in this behalf, such date not being later than the last day of the financial year in which the order is made.

(4) An order withdrawing recognition shall take effect from the day on which it is made.

(5) An employer objecting to an order of the Commissioner refusing to recognize a provident fund may appeal, within sixty days of such order, to the Central Board of Revenue.

The appeal shall be in the form and shall be verified in the manner prescribed by the Central Board of Revenue.

58C. (1) *Conditions to be satisfied by a recognized provident fund.* In order that a provident fund may receive and retain recognition, it shall satisfy the conditions set out below and any other conditions which the Governor-General in Council may, by rule, prescribe—

(*a*) All employees shall be employed in India, or shall be employed by an employer whose principal place of business is in British India.

(*b*) The contributions of an employee in any year shall be a definite proportion of his salary for that year, and shall be deducted by the employer from the employee's salary in that proportion, at each periodical payment of such salary in that year, and credited to the employee's individual account in the fund.

(*c*) Subject to the provisions of section 58D, the contributions of an employer to the individual account of an employee in any year shall not exceed the amount of the contributions of the employee in that year, and shall be credited to the employee's individual account at intervals not exceeding one year.

(*d*) The fund shall consist of contributions as above specified, of accumulations thereof, and of interest (simple and compound), credited in respect of such contributions and accumulations, and of securities purchased therewith, and of no other sums.

(*e*) The fund shall be vested in two or more trustees, under a trust which shall not be revocable save with the consent of all the beneficiaries.

(*f*) The employer shall not be entitled to recover any sum whatsoever from the fund, save in cases where the employee is dismissed for misconduct or voluntarily leaves his employment otherwise than on account of ill-health or other unavoidable cause before the expiration of the term of service specified in this behalf in the regulations of the fund.

In such cases the recoveries made by the employer shall be limited to the contributions made by him to the individual account of the employee, and to interest (simple and compound) credited in respect of such contributions and accumulations thereof, in accordance with the regulations of the fund.

(*g*) The accumulated balance due to an employee shall be payable on the day he ceases to be an employee of the employer maintaining the fund.

(*h*) Save as provided in clause (*g*), or in accordance with such conditions and restrictions as the Governor-General in Council may, by rules, prescribe, no portion of the balance to the credit of an employee shall be payable to him.

(2) Where there is a repugnance between any regulation of a recognised provident fund and any provision of this Chapter or of the rules made thereunder, the regulation shall, to the extent of the repugnance, be of no effect.

The Commissioner may, at any time, require that such repugnance shall be removed from the regulations of the fund.

58D. *Power to relax restrictions of employer's contributions in certain cases.*—Subject to any rules which the Governor-General in Council may make in this behaf, the Commissioner may, in respect of any particular fund, relax the provisions of condition (*c*) of sub-section (1) of section 58C—

(*a*) so as to permit the payment of larger contributions by an employer to the individual accounts of employees whose salary does not exceed five hundred rupees per mensem ; and

(*b*) so as to permit the crediting by employers to the individual accounts of employees of periodical bonuses or other contributions of a contingent nature, where the calculation and payment of such bonuses or other contributions is provided for on definite principles by the regulations of the fund.

58E. *Annual accretion deemed to be income received.*—The annual accretion in any year to the balance at the credit of an employee participating in a recognized provident fund shall be deemed to have been received by him in that year and shall be included in his total income for that year, and, subject to the exemptions specified in section 58F, shall be liable to income-tax and super-tax :

Provided that, for the purpose of sub-section (3) of section, 15, out of such annual accretion only the employee's own contributions shall be included in his total income.

58F. (1) *Exemption of annual accretion from income-tax.*—An employee shall not be liable to pay income-tax on contributions to his individual account in a recognized provident fund, in so far as the aggregate of such contributions in any year does not exceed one-sixth of his salary in that year.

(2) In the accounts of a recongised provident fund, the contributions exempted from income-tax under sub-section (1) and accumulations thereof shall be shown separately, and interest thereon shall be calculated and shown separately. Such interest shall be exempt from payment of income-tax, in so far as it is allowed at a rate not exceeding such rate as the Governor-General in Council may, by notification in the *Gazette of India*, fix in this behalf.

58G. *Exemption of accumulated balance from income-tax and super-tax.*—Where an employee participating in a recognized provident fund has rendered continuous service with his employer for a period of not less than five years, and the accumulated balance due to him becomes payable, such accumulated balance shall be exempt from payment of income-tax and super-tax, and shall be excluded from the computation of his total income :

Provided that the Commissioner of Income-tax may allow such exemption and exclusion where the employee has rendered continuous service with the employer for a period of less than five years, if, in his opinion, the service has been terminated by reason of the employee's ill-health, or by the contraction or discontinuance of the employer's business, or other cause beyond the control of the employee.

(2) Where exemption from payment of income-tax is not allowed under the provisions of sub-section (1), the Income-tax Officer shall calculate the total of the various sums of income-tax from the payment of which the contributions and interest credited to the employee's individual account have been exempted under the provisions of sub-sections (1) and (2) of section 58F, and such total shall be payable by the employee, in addition to any other income-tax for which he may be liable for the year in which the accumulated balance due to him becomes payable.

58H. *Deduction at source of income-tax payable on accumulated balance due.*—The trustees of a recognized provident fund or other person authorized by the regulations of the fund to make payment of accumulated balances due to employees, shall, at the time an accumulated balance due to an employee is paid, deduct therefrom any income-tax payable under sub-section (2) of section 58G and any income-tax and super-tax payable on an employee's total income as determined under sub-section (3) of section 58J, and sub-sections (4) to (9) section 18 shall apply as if the sum to be deducted were income-tax payable under the head " Salaries."

58I. (1) *Accounts of recognized provident funds.*—The accounts of a recognized provident fund shall be maintained by the trustees of the fund and shall be in such firm and for such periods, and shall contain such particulars as the Central Board of Revunes may perscribe.

(2) The accounts shall be open to inspection at all reasonable times by Income-tax authorities, and the trustees shall furnish to the Income-tax Officer such abstracts thereof as the Central Board of Revenue may prescrible.

58J. (1) *Treatment of balances in newly recognized provident funds.*—Where recognition is accorded to a provident fund with existing balances, an account shall be made of the fund up to the day before the day on which the recognition takes effect, showing the balance to the credit of each employee on such day, and containing such further particulars as the Central Board of Revenue may prescribe.

(2) The account shall also show in respect of the balance to the credit of each employee the amount thereof which is to be transferred to that employee's account in the recognised provident fund, and such amount (hereinafter called his transferred balance) shall be shown as the balance to his credit in the recognized provident fund on the date on which the recognition of the fund takes effect, and sub-sections (3) and (4) shall apply thereto.

Any portion of the balance to the credit of an employee in the existing fund which is not transferred to the recognised fund shall be excluded from the accounts of the recognized fund and shall be liable to income-tax and super-tax in accordance with the provisions of this Act other than this Chapter.

(3) Subject to such rules as the Central Board of Revenue may make in this behalf, the Income-tax Officer shall make a calculation of the aggregate of all sums comprised in a transferred balance which would have been liable to im income-tax if this Chapter had been in force from the date of the institution of the fund, without regard to any tax which may have been paid on any such sum, and such aggregate (if any) shall be deemed to be income received by the employee in the year in which the recognition of the fund takes effect, and shall be included in the employee's total income for that year ; and, for the purposes of assessment, the remainder of the transferred balance shall be disregarded, but no other exemption or relief, by way of refund or otherwise, shall be granted in respect of any sum comprised in such transferred balance :

Provided that, in cases of serious accounting difficulty, the Commissioner shall have power subject to the said rules, to make a summary calculation of such aggregate.

(4) Notwithstanding anything contained in condition (*h*) of sub-section (1) of section 58C, an employee, in order to enable him to pay the amount of tax assessed on his total income as determined under sub-section (3), shall be entitled to withdraw from the balance to his credit in the recognized provident fund a sum not exceeding the difference between such amount and the amount to which he would have been assessed if the transferred balance had not been included in his total income.

(5) Nothing in this section shall affect the rights of the persons administering an unrecognized provident fund or dealing with it, or with the balance to the credit of any individual employee, before recognition is accorded, in any manner which may be lawful.

58K. (1) *Treatment of fund transferred by employer to trustee.*—Where an employer who maintains a provident fund (whether recognised or not) for the benefit of his employees and has not transferred the fund or any portion of it, transfers such fund or portion to trustees in trust for the employees participating in the fund, the amount so transferred shall be deemed to be of the nature of capital expenditure.

(2) When an employee participating in such fund is paid the accumulated balance due to him therefrom, any portion of such balance as represents his share in the amount so transferred to the trustee (without addition of interest, and exclusive of the employee's contributions and interest thereon) shall be deemed to be an expenditure by the employer within the meaning of clause (*ix*) of sub-section (2) of section 10, incurred in the year in which the accumulated balance due to the employee is paid.

58L. (1) *Provisions relating to rules.*—All rules made under this Chapter shall be subject to the provisions of sub-sections (4) and (5) of section 59.

(2) In addition to any power conferred by this Chapter, the Governor-General in Council may make rules—

(*a*) prescribing the statements and other information to be submitted with an application for recognition ;

(*b*) limiting the contributions to a recognized provident fund by employees of a company who are shareholders in the company ;

(*c*) providing for the assessment by way of penalty of any consideration received by an employee for an assignment of, or creation of a charge upon, his beneficial interest in a recognized provident fund ;

(*d*) determining the extent to and the manner in which exemption from payment of income-tax and super-tax may be granted in respect of contributions and interest credited to the individual accounts of employees in a provident fund from which recognition has been withdrawn ; and

(*e*) generally, to carry out the purposes of this Chapter and to secure such further control over the recognition of provident funds and the administration of recognized provident funds as he may deem requisite.

58M. *Application of this Chapter.*—This Chapter shall not apply to any provident fund to which the Provident Funds Act, 1925, XIX of 1925 applies."

L. GRAHAM,
Secretary to the Government of India.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 15th March 1930.

No. 9.—In exercise of the powers conferred by Chapter IXA of the Indian Income-tax Act, 1922 (XI of 1922), the Governor-General in Council is pleased to make the following rules, the same having been previously published as required by sub-section (1) of section 58 L read with sub-section (4) of section 59 of the said Act :—

Rules.

1. These rules may be called the Indian Income-tax (Provident Funds Relief) rules.

2. In these rules, "section" means a section of the Indian Income-tax Act, 1922 (XI of 1922).

3. The contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balances of such contributions shall be wholly invested in securities of the nature specified in clause (*a*), (*b*), (*c*), (*d*) or (*e*) of section 20 of the Indian Trusts Act, 1882, and payable both in respect of capital and of interest in British India.

4. (1) Withdrawals by employees shall not be allowed by the trustees except on special grounds in the following circumstances or circumstances of a similar nature—

(*a*) to pay expenses incurred in connection with the illness of a subscriber or a member of his family ;

(*b*) to pay for the passage over the sea of a subscriber or any member of his family ;

(*c*) to pay expenses in connection with marriages, funerals or ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred ;

(*d*) to meet the expenditure on building or purchasing a house or a site for a house provided that such house or site is assigned to the trustees of the fund ;

(*e*) to pay premia on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund and that the receipts granted by the insurance company for the premia are from time to time handed over to the trustees for inspection by the Income-tax Officer.

(2) For the purposes of sub-rule (1) "Family" means any of the following persons who reside with and are wholly dependent on the employee, namely :—the employee's wife, legitimate children, step children, parents, sisters and minor brothers.

(3) No such withdrawal shall exceed (1) the pay of the employee for three months, or, in the case of a withdrawal for the purpose specified in clause (*d*) of sub-rule (1), six months at the time when the advance is granted, or (2) the total of the accumulation of exempted contributions and exempted interest contained in the balance to the credit of the employee whichever is less.

(4) A second withdrawal shall not be permitted until the sum first withdrawn has been fully repaid.

5. (1) Where a withdrawal is allowed for a purpose specified in clause (*d*) or clause (*e*) of sub-rule (1) of rule 4 the amount withdrawn need not be repaid.

(2) Where a withdrawal is allowed for any other purpose the amount withdrawn shall be repaid in not more than twenty-four equal monthly instalments and shall bear interest in accordance with rule 6 and no further withdrawal shall be permitted until repayment has been effected in full.

6. In respect of withdrawals which are repaid in not more than 12 monthly instalments, an additional instalment of 4 per cent. of the amount withdrawn shall be paid on account of interest; and in respect of withdrawals which are repaid in more than 12 monthly instalments two such instalments of 4 per cent. of the amount withdrawn shall be paid on account of interest:

Provided, however, that at the discretion of the Trustees of the Fund, interest may be recovered on the amount withdrawn or the balance thereof outstanding from time to time at 1 per cent. above the rate which is payable for the time being on the balance in the fund at the credit of the member.

7. The employer shall deduct such instalments from the employee's salary, and pay them to the Trustees. The deductions shall commence from the second monthly payment made after the withdrawal or in the case of an employee on leave without pay from the second monthly payment made after his return to duty.

8. In case of default of repayment of instalments under rules 6 and 7, the Commissioner of Income-tax may at his discretion order that the amount of the withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the Income-tax Officer shall assess the employee accordingly.

9. Notwithstanding anything contained in Rules 4 to 8, it shall be open to the trustees of a recognized provident fund to permit the withdrawal of ninety per cent. of the amount standing at the credit of an employee if the employee takes leave preparatory to retirement, provided that if he rejoins duty on the expiry of his leave he shall refund the amount drawn together with interest at the rate allowed by the fund.

10. (1) An application for recognition shall be made by the employer maintaining the fund for which recognition is sought and shall be accompanied by the following documents—

(*a*) the trust deed if any in original with one copy thereof, the latter to be retained by the Commissioner, and

(*b*) the rules of the fund.

Provided that if the original of the trust deed cannot conveniently be produced, it shall be open to the Commissioner of Income-tax to accept in lieu of the original a copy certified either by a Magistrate or in any manner specified in rule 7 of the Indian Companies Rules, 1914, in which case an additional copy shall be furnished for retention by the Commissioner

(2) The application shall be submitted through the Income-tax Officer of the area in which the accounts of the funds are kept.

(3) The application shall contain the following information:—

(*a*) Name of employer and address, his business, profession, etc., also his principal place of business.

(*b*) Number of employees subscribing to the fund—

(i) in British India;
(ii) in Indian States;
(iii) outside India.

(*c*) Place where the accounts of the fund are or will be maintained.

(*d*) If the fund is already in existence—

(i) a copy of the last balance sheet of the fund, where such is maintained,

(ii) details of investments of the fund.

(4) A verification in the following form shall be annexed to the application.

Form of Verification.

$\frac{\text{We}}{\text{I}}$ the trustee(s) of the above named fund do declare that what is stated in the above application is true to the best of our information and belief, and that the documents sent herewith are the originals or true copies thereof.

11. Where an employee of a company owns shares in the company with a voting power exceeding ten per cent. of the whole of such power the sum of the exempted contributions of the employee and employer to the recognized provident fund maintained by the company shall not exceed Rs. 250 in any month.

12. If an employee assigns, or creates a charge upon his beneficial interest in a recognized provident fund, the Income-tax Officer shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice the consideration received for such assignment or charge shall be deemed to be income received by him in the year in which the fact became known to the Income-tax Officer and shall be assessed accordingly.

13. If the Commissioner withdraws recognition from a recognized provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recongnition shall be paid to him free of income-tax and super-tax at the time when such employee receives the accumlated balance due to him. The remainder of the accumulated balance due to him shall be liable to income-tax and super-tax as if the fund had never been recognized.

14. Before withdrawing recognition, the Commissioner of Income-tax shall give an opportunity to the employer and the trustees of the fund to show cause why recognition should not be withdrawn.

A. TOTTENHAM,
Joint Secretary to the Government of India.

CENTRAL BOARD OF REVENUE.

New Delhi, the 19th March 1930.

CIRCULAR.

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1. *Date of coming into force.*—It will be seen that the Act and the Rules come into effect on the 15th of March 1930. The actual concessions, however, will take effect from the 31st March 1930. The object of bringing the Act and the Rules into effect in advance is to enable Commissioners of Income-tax to deal with applications for recognition, etc.

2. *Withdrawal of recognition—Appeal against.*—It will be seen that neither the Act nor the Rules provide for an appeal against withdrawal of recognition by the Commissioner. It is the desire of the Government, however, that, as an extra-statutory concession, an appeal

should be allowed in such cases subject to the same conditions as are applicable to an appeal against an order of the Commissioner refusing recognition.

3. *Rules under certain sections not framed.*—It will be noticed that no rules have been framed under certain sections—for example, section 58D and 58J(3). The provisions of these sections can be worked without rules, and it has therefore been decided not to frame rules under them until more experience has been gained.

4. *Rate of interest.*—It has been brought to the notice of the Board that in some Funds a provisional rate of interest is allowed to the employee in the first instance, and the difference between the interest actually earned by the Fund and the provisional interest so allowed is distributed between the employees, on a basis which has some regard to the length of service of the employees. It is not proposed to make any rules to cover such cases, and the Government have decided that, for the time being, the interest credited to the individual accounts should be exempted in so far as the average interest earned by the Fund as a whole does not exceed the prescribed rate of interest—namely, 6 per cent. per annum.

5. *Employer's contribution—Not received in full—Refund of tax—Not to be given.*—It appears that in some Funds, the employee cannot claim the employer's contribution unless he has completed a certain minimum length of service. If he leaves the service after half the period he gets only half the employer's contribution. In such cases, it will happen that income-tax will have been paid from year to year on the difference between the aggregate of the contributions and one-sixth of the employee's salary. It has been suggested, therefore, that refunds should be given of tax in such cases when the employee leaves service, because eventually he receives less than the whole of the employer's contribution which has been taken into account in levying tax from year to year. The Government of India have considered this suggestion and decided that no provision need be made in the rules for relief in such cases.

6. *Businesses with principal place of—allowed.*—The question has been raised whether employees in a business the principal place of which is out of India are entitled to the concessions under the Act. The answer is in the affirmative. The expression "all employees" occurring in section 58C (1) (*a*) refers to "all employees subscribing to the Fund" and not to all employees of the particular employer. In those cases in which the principal place of business is outside British India the Provident Fund of the employees of the British Indian business should be kept separate and should conform to the various conditions imposed by the Act and the Rules. In the case of a business, with its principal place of business in British India, there will be no objection to the foreign staff—that is, staff outside India—subscribing to the Provident Fund. They will not get any rebate of tax on the monthly contributions since their salaries having been earned outside British India will not be taxed but they will get the advantage of exemption of interest on the investments of the Fund.

7. *Interval allowed for investment.*—A reasonable interval should be allowed to the trustees to accumulate the contributions as they are collected in driblets before investing such contributions in trustee securities. *Lex non cogit ad impossibilia.*

8. *Temporary Withdrawals—Account of.*—It will be seen that the net totals of the year under the Temporary Withdrawals account are adjusted in the main account in the columns relating to exempted contributions. This has been done as a matter of convenience, though there is no necessary connection between the two. It is unlikely that advances will be given in excess of the accumulations of the employees own contributions and interest thereon. That being so, it is unlikely that advances given will exceed the accumulated balances from time to time under extra contributions.

9. *Rule 7—Annual abstracts—To whom to be sent.*—In the case of a business having several branches the annual abstracts of the Provident Fund account should be sent by the employer to all the Income-tax Officers who are responsible for assessing the employees. In practice, it might be found convenient that these abstracts should be made over by the branches to the Income-tax Officers assessing the employees of those branches.

10. *Rule 8—Computation of transferred balances.*—Difficulty will doubtless be experienced in preparing the accounts required by this Rule, especially as regards the total salary paid to the employee in the past. Where there are several branches of the employer's business and transfers between the branches are frequent, there seems to be no easy way of getting over this difficulty, and Commissioners of Income-tax are requested not to apply unduly rigid standards when in checking figures furnished by employers under this Rule.

11. *Forms to be altered in manuscript.*—It will take some time to print the forms (both the new ones and the revised versions of the old ones) necessitated by the Act and the Rules. In the meanwhile the existing forms should be altered in manuscript when it is necessary to do so.

12. *Further discussion.*—It is not proposed to incorporate this Circular in the Income-tax Manual for the present. In view of the novelty of the subject, it is almost certain that there are lacunae in these instructions which experience will soon bring to light. Commissioners are, therefore, requested to bring all difficulties to the notice of the Central Board of Revenue as soon as possible. It is hoped that sufficient experience will have been gained before the next Conference of Commissioners of Income-tax at which this subject may be discussed to enable instructions to be drafted that can be incorporated in their final form in the Income-tax Manual.

V. S. SUNDARAM.
Secretary, Central Board of Revenue.

APPENDIX 36.

INDIAN PARTNERSHIP BILL.

No. 6796/2-B.

HOME DEPARTMENT,
BOMBAY CASTLE, 13*th March* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Draft Indian Partnership Bill.*

I am directed by the Governor in Council to forward herewith a copy of a letter from the Government of India in the Legislative Department No. 141-1/30 C. & G., dated the 29th January 1930 and of its accompaniments regarding the draft Indian Partnership Bill and to request that you will be so good as to favour Government with the views of the Bombay Millowners' Association, in the matter.

The reply to this letter may kindly be sent to Government by the 1st April 1930, at the latest.—I have, etc.,

G. F. S. COLLINS,
Secretary to the Government of Bombay.

Copy of letter No. 141-I/30 *C. & G. from the Government of India, Legislative Department to the Government of Bombay.*

I am directed to forward herewith 80 copies of a Draft Indian Partnership Bill, together with a prefatory note and notes on clauses. The Bill is at present a preliminary draft which is to be laid before a Special Committee of eminent lawyers which will begin its sittings in Simla about the end of April or 1st of May 1930. The Bill, as settled by the Committee, will be circulated in due course. A detailed expression of opinion on the provisions of the present draft, therefore, is not needed but, for the guidance of the Committee only a broad criticism of the lines on which it is drawn.

2. Hence I am to request that His Excellency the Governor in Council will favour the Government of India with an expression of His Excellency the Governor in Council's opinion on the main provisions and the general arrangement of the Bill, together with the opinions of the Honourable the Judges of the High Court and of such commercial bodies, selected Judges, practitioners and other persons as His Excellency the Governor in Council may think fit to consult. It is requested that the persons consulted at this stage should be representative but not numerous, and that only those persons should be consulted who are likely to have either a direct interest in the Bill or special knowledge of the law of partnership.

3. In particular, the Government of India desires to elicit public opinion on the proposed treatment of a firm, and on the formation of a new Chapter entitled "Changes in a firm." Further, I am to invite special attention to the Chapter regarding the registration of firms which contains a new proposal of administrative importance. These matters are discussed in the prefatory note attached to the Bill.

4. It is desirable that the opinions elicited should be available for the use of the Special Committee in May, and I am to request that His Excellency the Governor in Council will kindly let me have a reply to this letter by the 15th of April 1930.

5. As the Bill is only a preliminary draft, it need not be published.

Prefatory note on the draft Partnership Bill.

[The books referred to in this note are—

(1) Lindley on Partnership, ninth edition (1924).

(2) Pollock's Digest of the Law of Partnership, eleventh edition (1920).

(3) Underhill's Principles of the Law of Partnership, third edition (1919).

The Partnership Act, 1890 (53 and 54 Vict. c. 39), is sometimes referred to as " the English Act " ; and the Indian Contract Act, 1872 (IX of 1872), as " the Indian Act."]

1. In paragraph 8 of the Report of the Special Committee on the Sale of Goods Bill, which was adopted as the Statement of Objects and Reasons to that Bill, it was said :—

> " When Sir James Stephen moved the Indian Contract Bill, he admitted that it was not, and could not pretend to be, a complete code upon the branch of law to which it related. He, however, expressed a hope that in later years it would be easy to enact supplementary chapters relating to the several branches of the law of contract which the Bill did not touch. This hope has never been fulfilled. In later years it was found more convenient to have separate enactments for the several branches of the law of contract, e.g., the Transfer of Property Act, the Negotiable Instruments Act, and the Merchant Shipping Act. In our opinion, in view of the complexity of modern conditions, the time has now come when this process should be accelerated by embodying the different branches of law relating to contract in separate self-contained enactments ; and we hope

that the Bill which we attach to our Report may be passed into law at an early date and may be but the first of the series required to complete the task which we have outlined above."

The present Bill is the second of the series foreshadowed by the Special Committee, and like its predecessor it is based on the English Act, in this case the Partnership Act, 1890 (53 and 54 Vict. c. 39). The law relating to partnership is at present contained in Chapter XI of the Indian Contract Act, 1872, which was based on the rules included in the Report of the Indian Law Commission presided over by Lord Romilly, in 1866. These rules were based on English precedents. The main object then in view was, in the words of Sir James Stephen who piloted the Indian Contract Bill through the Council, "that of providing a body of law to the Government of the country so expressed that it might be readily understood both by English and Indian Government servants without extrinsic help from the English law libraries." With that object in view the Select Committee on the Indian Contract Bill, in its Report dated 22nd February 1870, said that many important matters relating to partnership were left unnoticed in Chapter XI. In addition to these omissions the development of trade in India has shown further matters on which legislation is now required. In the absence of clear and definite rules on these points Indian Courts have held that Chapter XI of the Indian Contract Act is not exhaustive and have relied on analogies drawn from English decisions as codified in the Partnership Act, 1890. In regard to partnership the position is much the same as that in regard to the sale of goods, and the remarks of the Special Committee on the Sale of Goods Bill in paragraph 6 of their Report may be repeated with cogency :—

"Whatever merit the simple and elementary rules embodied in the Indian Contract Act may have had, and however sufficient and suitable they may have been for the needs which they were intended to meet in 1872, the passage of time has revealed defects the removal of which has become necessary in order to keep the law abreast of the developments of modern business relations."

2. The Special Committee showed that the English Sale of Goods Bill was "a very successful and correct codification of this branch of the mercantile law" and that it had been adopted in most of the British Possessions and many of the United States of America, with only such small variations as were found necessary to adapt its provisions to local circumstances. The Special Committee, therefore, adopted the Sale of Goods Act, 1893, as the source of the Indian Sale of Goods Bill, and modified it only to the small extent required to adapt it to Indian conditions.

3. The English Partnership Act, 1890, affords both a comparison with and a contrast to the Sale of Goods Act, 1893. The law it contains has been adopted in nearly all the British Dominions and Colonies and it also forms the basis of a uniform Partnership Act which is in force in the United States of America. Herein it affords a comparison with the Sale of Goods Act and there can be no doubt that if its provisions are closely followed in India, the commercial community will derive great advantages. Sir Courtenay Ilbert has remarked :

"Experience shows that whenever Parliament passes a good law carefully framed like the Bill of Exchange Act or the Sale of Goods Act, Legislatures in other parts of the British Dominions readily copy it or adapt it. This would presumably be the best mode of obtaining such kind and amount of uniformity in commercial legislation throughout the Empire as is in existing circumstances feasible and desirable." (*Vide* the article on Unification of Commercial Law in Vol. II of the Journal of Comparative Legislation.)

The Partnership Act, 1890, has received some approval from legal commentators, and is generally recognized as a useful code embodying most of the law applicable to modern partnerships. In the Introduction to the 9th Edition of Lindley on Partnership it is said that the Act "has the merit of reducing a mass of law, previously undigested except by private authors, into a series of propositions authoritatively expressed."

4. The Partnership Act, 1890, however, has not been such a successful piece of codification as the English Sale of Goods Act, 1893, and herein lies the contrast. The full context of the quotation from Lindley given above runs as follows :—

"Opinions will naturally differ as to the utility of statutes which deal with important branches of law, but which do not profess to deal with them exhaustively. No doubt an incomplete piece of work is unsatisfactory; but it does not follow that such a work is not worth executing; if it is well done as far as it goes, it may be a great boon; and the Partnership Act, 1890, although imperfect, has the merit of reducing a mass of law, previously undigested except by private authors, into a series of propositions authoritatively expressed and as carefully considered as any Act of Parliament is likely to be."

The learned author of the treatise proceeds to discuss the difficulty of passing a considered code of law on a technical subject through a democratic Legislature like Parliament and he concludes:

"Taken as a whole the law of England, both civil and criminal, is well adapted to the requirements of the English people; but it sadly wants methodising and authoritative revision; and any such revision of any branch of it is a distinct gain. From this point of view the Act in question (i.e., the Partnership Act, 1890) is decidedly useful, although it is by no means a perfect measure, nor even as good as Parliament might have made it."

5. To a mind trained mainly in the Indian law, the Partnership Act, 1890, seems to be a series of extracts from judicial decisions, put together without too strict a regard to their logical connection, to economy of words or to uniformity of expression. It makes extremely difficult reading to the novice. Further, the style of drafting of the Partnership Act, 1890, differs so widely in many places from the style which has become standard in India that the Act cannot be adopted without considerable verbal modifications. Hence, in contrast to the procedure adopted in connection with the Sale of Goods Act, the present Bill differs in arrangement and wording from the English Partnership Act, 1890.

6. Nevertheless, the Bill does not alter in any substantial way the English law of partnership. The main principles are the same, and likewise all important details. The deviations in principle it does show are on minor points, and have been introduced in order to adapt the law to Indian conditions or to supplement it in places where it is incomplete, or are supported by the views of authoritative commentators. Further, wherever possible the wording of clearly defined principles in the Partnership Act, 1890, has been adopted. Admittedly, any change in the wording of the English Act may have the disadvantage of making useful English decisions difficult to apply to Indian cases, but it is anticipated that the practical identity in substance of the two Acts and the similarity in wording of important provisions will avoid this undesirable result and will attract to difficult cases in India the benefits of English judicial experience.

7. The main source of the difference between the Bill and the Partnership Act, 1890, lies in the treatment of the words "firm" and "partnership," and in the different estimate of the conceptions which lie behind those words. The meanings of the words will be first considered.

8. A source of difficulty to one who approaches the law of partnership for the first time (and of these there are many more in India than in England) lies in the use of the word "partnership." The word is defined in the English Act as being "the relation which subsists between persons carrying on a business in common with a view of profit." Later on, in section 4, the "firm" is defined thus:—

"Persons who have entered into partnership with one another are for the purposes of this Act called collectively a firm."

It will be seen that the English Act defines first the abstract conception of partnership, though the definition consists mainly of a description of a group of persons which is the firm. The subsequent separate definition of a "firm" as being merely the partners considered collectively is intended to lay stress on the fact that in English law a firm has no separate existence. This policy of stressing the abstract relation of partnership and denying the separate existence of the firm is carried to extremes in the body of the Act, where the word

" firm " seems to be avoided as much as possible lest its use should give countenance to the heresy that a firm has some kind of a separate existence. This course, however, led the draftsmen into difficulties. " Partnership " is defined as being a relation, yet throughout the Act it is seldom used in this sense. Its most common use is in the sense not of " the relation which subsists between persons " but of the persons themselves ; in other words, in the Act it usually means " firm," "It is also used as an adjective signifying in some places " belonging to a firm, " in others relating to a firm."

9. The Bill treats the firm as a more organized thing than is admitted by the definitions of the Partnership Act, 1890, and gives it first place in the definitions. Partnership is given its obvious meaning of " the state of being a partner," and is defined as " the relation which exists between any partner and all the others " ; and in this sense it is used consistently throughout the Bill. The word " firm " is used freely, and the notion that the firm has some degree of personality is not shunned.

10. Indeed, the most notable departure in the Bill from the Partnership Act, 1890, lies in the partial recognition it extends to the personality of a firm. On this point Lindley remarks on page 4 :—

> " One feature peculiar to the English law of partnership, and distinguishing it from the laws of other European countries and of Scotland, was the persistency with which the firm, as distinguished from the partners composing it, was ignored both at law and in equity. As no one can owe money to himself, it was held that no debt could exist between any member of a firm and the firm itself ; and although Courts of Equity, in winding up the concerns of a firm, treated the firm as the debtor or creditor of its members as the case might be, yet this was only for purposes of book-keeping, and in order to arrive at the net balance to be paid to or by each of the partners on the ultimate settlement of their accounts. This non-recognition of the firm was a defect in the law of partnership ; and it is to be regretted that the Partnership Act did not go further than it did in the direction of assimilating the English law to the Scotch. Had it done so, the difficulties of suing and being sued, and of dealing with partners abroad, would have been greatly diminished."

11. The Bill goes some way to meet Lindley's criticism but it does not go so far as the Scots law. It adheres to the old established English and Indian view that a firm is not a legal person, but it gives recognition to facts which the Englishlaw, somewhat artificially, pretends to ignore, namely, that a firm though not a legal person has yet some degree of personality. This is the popular and mercantile view of a firm. An illuminating discussion of the contrast between the ideal legal view and the mercantile view of a firm will be found on pages 150-151 of Lindley. Strictly construed, the English legal view is that the firm is merely the partners for the time being considered collectively ; that the bond of partnership between the various partners is a single cord, uniting them all ; and that if this cord is anywhere severed the whole group disintegrates. As Lindley puts it, on page 166, " on any change amongst the persons composing a partnership there is in fact a new partnership." This is an ideal statement of the legal view, but in real life it is an impracticable one. The Partnership Act, 1890, is forced to speak in many places of " changes in a firm " and of " persons dealing with a firm after a change in its constitution " ; in section 44 it even speaks of sums due from the firm to a partner, and in several other ways it impliedly admits that a firm has a personality of an inferior kind, and a continuity in identity which survives changes in its personnel. The firm in real life lies somewhere between the incorporated company and the unorganized association—not a unified person like the company, but, unlike an association, subject to a special body of developed law defining and emphasing its internal bonds. To resume the analogy of the cord, the Bill is based on the conception that the firm is an organized entity and that the partners in it are bound each to each by separate sets of cords ; and the set binding one partner to the others may be severed leaving intact the cords binding the other partners.

12. It is suggested that this view meets the facts of the present-day mercantile life, and that it is in no way inconsistent with the rules of law governing the dealings of firms and the relations between partners. As Lindley notices on pages 165 and 166, the logical consequences of the strictly English view of partnership had to be modified by the courts under the

pressure of practical convenience, for the Rules of the Supreme Court, Order XLVIIIA, were framed in July 1891 so as to facilitate pleadings in partnership suits by a partial recognition of the entity of the firm. These rules are copied, almost verbatim, in Order XXX of the Code of Civil Procedure, 1908. The same pressure of facts has forced the British legislature and also the Indian legislature to a recognition of the entity of the firm in fiscal statutes of such prime importance as those relating to income-tax in the two countries whereunder firms may be assessed as individuals. Indeed, English and Indian law are slowly recognizing the fact, long recognized by the mercantile community and by the ordinary man, that a firm continues notwithstanding changes in its constitution. The law has been unable, in deference to an abstract theory, entirely to ignore facts which give rise to such common places as advertisements which claim that a firm was established over a century ago. The Bill faces these facts and makes provision for them ; but it cannot be too strongly emphasized that it is not intended in any particular, except those where the changes are made deliberately and on other grounds, to modify the principles governing the relations between partners and between firms and third parties.

13. The principal change arising from this recognition of the entity of the firm lies in the formation of a new chapter entitled " Changes in a firm," dealing solely and exhaustively with the legal consequences of a change in the personnel of a firm which survives the change. The creation of this distinct chapter, it is submitted, has certain advantages :

(1) It has confined the matter in the chapters on the relations between partners, and on the relations between firms and third parties, to rules governing firms in their working aspects only, and has eliminated therefrom many confusing provisions relating to the death, retirement and admission of partners,— matters not germane to these chapters ;

(2) It has set out in a separate body of provisions the legal consequences following from changes in the personnel of a firm, which are scattered throughout three divisions of the Partnership Act, 1890 ;

(3) It removes the confusion which exists in the Partnership Act, 1890, between the dissolution of the partnership of one partner and the dissolution or complete break up of a firm ;

(4) It sets out in relief the meaning, causes and consequences of the dissolution of a firm.

14. Carrying out the idea of the continuity of the firm notwithstanding changes in its membership, the Bill, in so far as it relates to the pure law of partnership, is divided into the following Chapters :—

Chapter I.—Preliminary.
Chapter II.—The formation of firms and the nature of partnership.
Chapter III.—The relations of partners to one another.
Chapter IV.—The relations of partners to third parties.
Chapter V.—Changes in a firm.
Chapter VI.—The dissolution of a firm.

Chapter I contains the usual formal clauses and the definition clause. The definitions have been restricted to formal definitions only, of the sort designed to avoid repetitions of phrases throughout the Act. They contain no principle of partnership law. Definitions which appertain directly to that law are embodied in the succeeding Chapters in their logical places, in order to simplify the reading of the measure.

Chapter II opens with the important definitions of ' firm ' and ' partnership ' and it contains some subsidiary definitions. It consists in addition of a body of rules to assist in the determination of the question whether the relation of partnership exists or not in particular cases.

Chapter III is concerned with the internal economy of the working firm, that is, the relations between the partners at any given time.

Chapter IV treats of the external relations of the working firm, that is, the relations of the partners with third parties at any given time.

Chapter V defines the various ways in which a change occurs in a firm, by the introduction of a new partner or by the dissolution of the partnership of an existing partner, and sets out how these changes occur and the legal effects they have on the firm and on the partners who have come into or gone out of the firm.

Chapter VI deals with the dissolution of the firm, that is to say, its complete disintegration, how it occurs and how the affairs of the firm are then wound up.

15. In addition the Bill contains an important new Chapter on the registration of firms—Chapter VII. The history of the proposals for some measure of this kind in India goes as far back as 1867, when the Bombay Chamber of Commerce first made the suggestion that legislation should be undertaken for the compulsory registration of firms. The step was then deemed to be impracticable, but ever since at frequent intervals various mercantile bodies, sometimes supported by Local Governments, have pressed for some such legislation in the interests of the trading public. The movement was strengthened by the passing of the Registration of Business Names Act, 1916 (5 and 6 George V c. 58), which furnished a useful precedent. This Act *inter alia* makes the registration of all firms compulsory, attaches a penalty to failure to register, and renders persons who are in default incapable of bringing a suit to enforce their claims as partners, whether against their co-partners or against third parties. In 1918 the Industrial Commission recommended a system of compulsory registration, and in 1925 the Civil Justice Committee made specific recommendations somewhat on the lines of the Registration of Business Names Act, 1916, but excepting " contractual partnerships " with a capital below Rs. 500.

16. All the proposals made at various times were considered but owing either to lack of unanimity among the proposers or to difficulties in the proposals themselves, no conclusions were come to which could form the basis of a Bill which held any promise of a successful passage. These difficulties related to—

(1) Hindu undivided families,
(2) short-lived partnerships, and
(3) firms in a small way of business

and a short discussion of these will disclose the reasons why nothing so far has been done, and will help to explain the present proposals.

17. A Hindu undivided family may carry on a family business exclusively for its own benefit, or it may carry on a business with one or more outsiders as partners with the family. To require that each member of such a family should have his name registered in a register of firms has all along been deemed to be an impracticable step. Every male child born would have to be registered, and every partition that occurred would involve changes in the register. It has been recognized that such a proposal would be resented by the Hindu mercantile community and probably would not be effective. However, this difficulty is more apparent than real, as was pointed out by the present Law Member in his evidence before the Industrial Commission in 1918. A Hindu undivided family carrying on a family business may have many of the characteristics of a firm, but it is not a firm. Partnership arises only from mutual agreement by the partners and is not created by status or obtained by birth. The law of partnership has no application to these families, whose internal relations and liabilities for the acts of members are governed entirely by the Hindu law. Even in the case where a trading family enters into partnership with outsiders no special provision for the registration of its members is needed. As partnership arises only from contract, only that member who makes the agreement of partnership with the outsiders can be considered to be a partner. He may or he may not repesent the whole family, and only his share or the whole joint family property may be liable for the debts of the firm ; but these are questions of fact mainly, or,

where they are mixed questions of fact and law, the law is not that of partnership but is the Hindu law. If the partner member does represent the family and if his share of the profits of the firm goes into the family stock, then the whole of the joint family property will be liable for the debts of the firm. But if the partner member is trading on his own responsibility and keeps the profits to himself then the creditors of the firm cannot realise their claims against the firm from the joint family property, beyond the extent of the interest of the partner member. It will be seen that the principles of law involved are principles of the Hindu law, and that they are the same principles which are applied to all dealings by the manager or representative of the joint family.

18. No attempt to smooth the path of litigation against a Hindu undivided family has been made, for example, in the recent Transfer of Property (Amendment) Act, 1929, or Sale of Goods Act, 1930, though the obstacles exist on a much greater scale in connection with all mortgages and sales by all Hindu families than in connection with the restricted class of the mercantile transactions of Hindu trading families. It is submitted that the attempt need not be made now, for the limited purpose of partnership, to the prejudice of the passing of an otherwise useful measure.

19. The difficulties connected with short-lived partnerships and with firms in a small way of business may be considered together. It has been pointed out repeatedly with much force that to require small or ephemeral joint ventures to be registered would produce little public benefit and would act as a clog on petty enterprise ; and such ventures are so numerous that any small benefit to be derived from registration would be counterbalanced by the clerical labour involved. Hence, there have been proposals, like that of the Civil Justice Committee, that firms with less than a certain capital should be exempt, or that the disability to sue arising from non-registration should apply only to suits above a certain value; but none of these proposals have survived examination. The capital of a firm may be an elusive quantity and it is frequently a fluctuating quantity ; and to use the valuation of a suit in order to determine whether the suit lies or not is likely to lead to improper devices and to perjury. The Bill seeks to overcome this class of difficulty by making registration optional, and by creating inducements to register which will only bear upon firms in a substantial and fairly permanent way of business.

20. The outlines of the scheme are briefly as follows. The English precedent in so far as it makes registration compulsory and imposes a penalty for non-registration has not been followed, as it is considered that this step would be too drastic for a beginning in India, and would introduce all the difficulties connected with small and ephemeral undertakings. Instead, it is proposed that registration should lie entirely within the discretion of the firm or partner concerned ; but, following the English precedent, any firm which is not registered will be unable to enforce its claims against third parties in the civil courts ; and any partner who is not registered will be unable to enforce his claims either against third parties or against his fellow partners. One exception to this disability is made—any unregistered partner in any firm, registered or unregistered, may sue for dissolution of the firm. This exception is made on the principle that registration is designed primarily to protect third parties, and the absence of registration need not prevent the disappearance of an unregistered or imperfectly registered firm. Under this scheme a small firm, or a firm created for a single venture, not meeting with difficulty in getting payment, need never register ; and even a firm with a large business need not register until it is faced with litigation. The rights of third parties to sue the firm or any partner are left intact.

21. Once registration has been effected the statements contained in the register regarding the constitution of the firm will be conclusive proof of the facts therein contained against the partners making them, and no partner whose name is on the register will be permitted to deny that he is a partner,—with certain natural and proper exceptions which will be indicated later. This should afford a strong protection to persons dealing with firms against false denials of partnership and the evasion of liability by the substantial members of a firm.

22. The framing of inducements to register changes in a firm has been difficult, but the devices proposed in the Bill are put forward as being as strong as may be created, in the

absence of a penal sanction and without altering any of the established principles of partnership law. As regards a partner newly introduced into the firm, if he fails to register he will incur a grave risk of being unable to claim his dues from his partners, and will have to rely solely on their good faith or sue for dissolution. On the other hand, the third party who deals with a firm and knows that a new partner has been introduced can either make registration of the new partner a condition for further dealings, or content himself with the certain security of the other partners and the chance of proving by other evidence the partnership of the new but unregistered partner. A third party who deals with a firm without knowing of the addition of a new partner counts on the security of the old partners only, and will not be prejudiced by the failure of the new partner to register.

23. As regards outgoing partners the Bill provides that the estate of a deceased partner or of an insolvent partner is in no case liable for the acts of the firm after his death or insolvency. This rule is well established and is hard and fast. Nothing in the way of registration of the death or insolvency of a partner, therefore, can improve the position of third parties and no inducement need be offered, beyond the desire which will actuate most firms to keep their entry in the register up-to-date, for the information and benefit of intending customers. These are the exceptions mentioned above, where the existence of a name on the register may not establish the partnership of the person named.

24. As regards retired or expelled partners, who are legally on the same footing, there will be strong inducement to have the changes noted in the register. The law provides that a retired or an expelled partner continues to be liable for the acts of the firm, and the firm continues to be liable for any act of theirs purporting to be done on behalf of the firm, until due notice is given of the retirement or expulsion. In the case of old customers this notice must be separate and personal; but in the case of new customers a public notice is required to enable both the firm and the outgoing partner to avoid this liability, and clause 74 of the Bill provides that this public notice can be given as regards retirement and expulsion only by notice to the Registrar, which will be recorded in the register. Hence, when a partner retires or is expelled, it will be in his own interest and also in the interest of the remaining partners to give immediate notice of the change to the Registrar.

25. Similar considerations apply when a firm is dissolved. All the partners will still be liable for the acts of any of them which would have bound the firm if done before its dissolution until notice is given. Separate notice is required to old customers, and public notice to others. Here again, it will be in the interest of all the partners that early public notice should be given, and this can only be done by notice to the Registrar.

26. To sum up, it is anticipated that once a firm has been registered the register of firms will continue to contain a complete and up-to-date list of all partners who will be liable for the debts of the firm to persons who propose to deal with the firm.

27. One more point regarding the registration of firms calls for mention. It is proposed that the chapter, in so far as it provides machinery for registration, amendment of the register, grant of copies and so forth, should come into force along with the rest of the Bill, so that firms may apply for registration at once. The clause regarding the conclusive nature of the facts stated in the entry in the register will come into force at the same time. However, it would obviously be unjust to make all unregistered firms and partners incapable of suing until they have had a reasonable opportunity to register; and it is proposed that they should be allowed six months, by enacting that the clause rendering them incapable of suing shall not come into force until six months after the commencement of the rest of the Act.

28. It has already been indicated that the Bill contains important provisions which are not contained in the Partnership Act, 1890. These are considered in detail in the Notes on Clauses, but one set of provisions is important enough to justify its mention in this prefatory note. In the Introduction to Lindley page 8 it is said, under the marginal head "Goodwill":—

> "One matter of great practical importance and of some difficulty is unfortunately not dealt with, i.e., the goodwill of a dissolved firm and the extent to which, and the

persons by whom, the use of its name may be continued. Sir Frederick Pollock's Bill dealt with these points; as did also the Bill which passed the House of Commons in 1889, and the Bill which was brought into the House of Lords in 1890. But owing, it is believed, to differences of opinion, and to the difficulty of arriving at a conclusion which would be acceptable to both Houses of Parliament, the clauses relating to these subjects were struck out. The law upon them must therefore be extracted from judicial decisions (*see* section 46), and the doubts and difficulties which beset questions arising on these subjects must remain for future judicial or legislative solution."

Perhaps another reason for the omission of the clauses relating to goodwill was that they were framed generally, and not with application to the goodwill of firms only. Sir Frederick Pollock himself says in his Digest:—

"The Act does not make any express provision for disposing of the goodwill on the dissolution of a firm. Probably this is due to the consideration that the rules of law relating to goodwill are not confined to cases where a business has been carried on in partnership, and therefore do not belong to the law of partnership in any exact sense. Nevertheless, the rules have been settled chiefly by decisions in partnership cases, and the question of goodwill is one of those which ought always to be considered and provided for in the formation of a partnership, and constantly has to be considered on its dissolution, whether provided for or not."

It is considered that the views of these two eminent writers should be followed, and accordingly provision is made in the Bill for the disposal of the goodwill of a firm. Provisions governing the sale of goodwill generally would be out of place, but they are of sufficient importance in their bearing on firms to justify their inclusion in a restricted form. There is perhaps no statute on the Indian Statute-book where general provisions could find a logical place, but it is hoped that the provisions now proposed for the goodwill of firms will be found to contain principles which may be used as a general guide.

No. 897/76 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 30*th April* 1930.

MESSRS. CRAIGIE, BLUNT AND CAROE,
SOLICITORS, BOMBAY.

DEAR SIRS,

I am sending you herewith the Draft Indian Partnership Bill (copy attached) together with the Secretary's Note and a copy of the minutes for favour of your considered opinion on the broad lines on which it is drawn, with especial reference to:—

(1) Chapter V in which an attempt is made to give partial recognition to the personality of a 'firm' as a legal entity.

(2) Chapter VII containing provisions relating to the 'registration of firms.'

With regard to (2) the Committee would like to specially refer you to the proviso to Section 60 which runs as under:—

'Provided that where a partner is a company, the statement shall be signed by a director and sealed with the common seal of the company.'

From this it would appear that a limited liability company could become a partner with an individual or individuals in a registered firm which my Committee submit is wrong in principle, especially when there is nothing to indicate to those dealing with such a firm the exact nature of the different interests of the constituent members thereof.—Yours, etc.,

T. MALONEY,
Secretary.

URGENT.

BOMBAY, 5*th May* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

SUBJECT:—*Indian Partnership Bill.*

We duly received your letter No. 897/76 of the 30th ultimo. enclosing a draft of the Indian Partnership Bill together with a prefatory note, and notes on the Clauses, your own note and the notes of your Committee and requesting our opinion on the Bill and more particularly with reference to Chapters V and VII thereof. Chapter VII which deals with the registration of firms, which it is suggested contains a new proposal of administrative importance, would appear to us to be the one which is of greatest interest to the Association and we will therefore deal with it first and in some detail.

Chapter VII is no doubt based to some extent on the English Act, the principal provisions of which are as follows:—

(*a*) Registration of a firm is compulsory, unless the firm name is the true surnames of all the partners.

(*b*) Registration of a change in a firm is compulsory within a certain period after the change has occurred.

(*c*) There is a penalty for non-registration.

(*d*) A firm which is unregistered cannot take proceedings in a Court of Law against a third party in respect of contracts entered into while the firm was unregistered.

(*e*) An unregistered partner cannot take proceedings against his partners.

The proposals contained in Chapter VII of the Bill can be summarised as follows:—

1. Registration is not compulsory.

2. A firm may register by sending certain particulars to the Registrar.

3. Alterations in the constitution of a firm may similarly be registered.

4. A firm or any partner in a firm cannot by the aid of a Court of Law enforce a contract or claim damages arising out of the breach of any contract which it may have entered into, until the firm has been registered.

5. A partner who is not registered cannot enforce his rights under the partnership agreement against his other partners. All he can do is to sue for a dissolution.

6. The Bill makes no reference to Hindu undivided families and it is we think correct as is suggested in the prefatory note that a Hindu undivided family need not register under the Act because a Hindu family is not a firm. A firm is established by mutual agreement and is not created by birth. Where a Hindu family, or members of a Hindu family, become partners in a firm, the firm must register if it wishes to file a suit.

The main objection in the past to registration of firms has been that to make the registration of Hindu undivided families compulsory would be bitterly opposed.

From our own experience, and from what we have heard of the experience of others we are of opinion that compulsory registration of firms would prove of very great advantage and assistance to partners who desire to do business with firms of whose constitution they know nothing.

We may say that on several occasions we have received instructions that A, B and C, are partners in a firm to be sued. It has been commonly reported that C is a partner in the firm and he undoubtedly has an interest in the firm. A suit is filed and C denies that he is a partner. Whatever the true facts may be, books are produced to show that C is not a partner, but a creditor of the firm receiving heavy interest on a loan or loans to the firm but on the face of it he is not a partner, the profits being divided among A and B.

If before entering into a contract with the firm inspection of the register would show who are the partners in the firm something would be gained.

We should have thought therefore that the object of registration would be to enable a firm which desires to enter into a contract with another firm, or, which proposes to lend monies to another firm, to ascertain who are the partners in that firm so that should difficulty thereafter arise, the firm will know who is liable on the contract, or for the repayment of the loan, and will not be met with what is now a common defence to a suit brought in the Bombay High Court namely that C is not a partner, or was not a partner at the material time. This object is achieved in England.

We do not think the Bill as framed will be of the slightest assistance towards this object, and, we are of opinion that the provisions of the Bill are so framed as to be useless for any practical purpose.

As we read paragraph 71, and our reading of this paragraph is supported by paragraph 20 of the prefatory note, there is no obligation on a firm to register until it desires to take legal proceedings; then it must register. Once it has registered and succeeded in enforcing, by means of the Courts of the Country, the contract which it wishes to enforce, it may dissolve and a fresh firm may commence business without the formality of registration, and the firm so constituted can once again carry on business without the formality of registration until that firm in its turn has to seek the protection of the Court.

To confine the obligation to register to this extent seems to us to reduce the advantages which third parties will gain by registration to a minimum. No information worth anything will be obtainable from the records of the registrar. Only in very isolated instances will a firm which desires to obtain information as to the constitution of another firm, be able to obtain such information. Moreover, even when a firm has to register, the constitution of the firm for the purposes of registration will be the constitution of the firm at the time of registration, and not the constitution of the firm at the date at which the contract was entered into.

Consequently, registration will not even assist the party against whom the suit is brought.

Government do not desire, as would appear from the prefatory note, to make registration compulsory, but we think that even if it is desired not to do so, nor to enforce registration by a penal sanction, provision should at least be made for registration to be obligatory before the contract in respect of which a firm desires to sue, is entered into.

If the Bill provided that a firm could not enforce a contract entered into when it was unregistered, the firm would have the choice between registration or taking the risk of not being able to enforce that contract. Firms would, if the bill were thus extended, find it almost necessary to register.

The prefatory note seems to suggest that in course of time by these means registration will become almost universal. We doubt it. It is suggested that firms will decline to deal with unregistered firms. We doubt whether competition will permit of this. Information

is required principally of firms whose practice it is to break contracts. Unless such a firm seeks to enforce a contract it will not be obtained.

There are however, we think, certain other means by which registration could if so desired under certain circumstances be avoided even to the limited extent now intended.

Assuming an unregistered firm enters into a contract with another firm or company in Bombay but with an office in England, and desires to enforce a contract or to sue for damages the firm could not do so unless it first registered in Bombay. If for some reason, it did not wish to register, it could sue the firm or company in London. It need not register in England, and could therefore enforce its rights without ever being obliged to register.

The following further remarks occur to us on this Chapter :—

Section 60 (*a* and *b*). The particulars sent to the Registrar must be signed by all partners. We would suggest that seeing that partners are frequently in England, a return might be signed either by one partner or by one partner as the constituted attorney of the other partners.

In addition the return must be verified by all the partners.

We would suggest as a compromise that all partners should sign, or where one partner signs that the return should be verified on oath.

A return made by a Company must be signed by one Director and be under the Seal of the Company. If the seal is affixed, it will have to be affixed in accordance with the provisions of the Articles, and to provide in addition for the signature of a Director is unnecessary. Verification also seems unnecessary.

In connection with this provision you state that it would appear that a limited liability Company can become a partner with an individual or individuals in a registered firm which your Committee consider is wrong in principle, especially where there is nothing to indicate to those dealing with such a firm the exact nature of the different interests of the constituent members thereof.

There is nothing new in a limited liability company being a partner in a firm. If the firm is registered the fact that the Company is a partner will be disclosed, though the extent of the interest of the Company will not be disclosed. That however is immaterial, as the Company would be liable to the extent of its assets to a creditor of the firm for the full amount of his claim. Particulars of the financial position of the company if a public company could be obtained from the files of the Registrar of Companies. The case would be different with a private limited Company, in that as it is not required to file a Balance Sheet with the Registrar of Companies, no information as to its financial position could be obtained. But even so, we do not consider that it is wrong in principle for a limited liability company to be a partner in a firm with an individual or individuals. In any event the capacity of the partners to meet the liabilities of the firm is limited to the assets of each partner available for the purpose, and cases would not, we think, be infrequent in which the assets of the Company would be more easily traceable than the assets of an individual. A company cannot secrete its assets in the same way as an individual can, nor does the individual partner always turn out to be the good security he was thought to be when the transaction with his firm was undertaken.

Section 60 (*c*). This Section makes provision for prohibiting without the consent of the Governor in Council, the use of such words as, "Crown, Emperor, Empress, Empire, Imperial King, Queen and Royal" as a firm name or part of a firm name.

We do not agree that a man whose name is genuinely King or Royal should be forced to obtain the permission of Government to be allowed to trade under his own name. The position would be different where he seeks to trade under a name not his own.

To enable information to be obtained as to whether a firm has registered or not, it will now be necessary to have a search made. The English Act makes provision for the issue of a certificate by the Registrar. We appreciate that if the Act is passed in its present state, the issue of a certificate is probably unnecessary, but if the Act can be extended to the extent suggested by us, a provision for the issue of a certificate may be worthy of consideration.

If registration becomes as universal as Government seem to think it may, searches will from time to time be necessary. There will presumably be a registry in every Presidency though the Act does not seem to be clear as to the number in each Presidency. The further away the firm, in respect of which information is required, the more will a search be necessary. A certificate would avoid the necessity for a search.

So long as registration is comparatively a voluntary act, a provision requiring the setting out on letter paper, bill heads, etc., the names of the partners in the firm seems to be unnecessary.

We have no further remarks to make on Chapter VII.

The two other chapters upon which Government desire an opinion are Chapters II and V dealing with the treatment of the legal notion of a firm and changes in a firm respectively.

Chapter II is designed to give legislative approval to the view taken by laymen of the meaning of the word "firm."

In Scotland a firm is a distinct entity, in England and India a firm is really a convenient way of describing the name under which A, B and C carry on business together. Firm and firm name are practically synonymous. This notion has been a source of some difficulty and confusion and has rendered it necessary in some legislative enactments to deal with a firm as a separate entity. We refer to the Civil Procedure Code which permits a firm to sue and be sued in the firm name, and the Income tax Act which taxes a firm.

Chapter II seeks to extend the notion of a firm to a point half way between the present Indian and Scottish conception, and in particular to keep apart the conception of firm and partnership. The suggestions seem to us to be an improvement deserving of support or at least of the serious consideration of the leminent awyers to whom the bill is now to be entrusted.

Clause 10 of Chapter II is intended to deal with what are described as particular partnerships. It legalises a practice, which we believe is not uncommon among Marwaris that A may have a business in several towns. B is a partner with him in one town, C in another, D in a third and so on. Where Articles of partnership exist no difficulty can arise, but the situation can give rise to difficulties. However it undoubtedly exists, so it may be recognized. We are of opinion however that such partnerships should be the subject of particular consideration in the Chapter dealing with registration of firms. The particulars which now have to be furnished, when it is desired to register, do not appear to us to cover the constitution of these particular partnerships.

As regards Chapter V headed "Changes in a firm," under the existing conception of a firm any change in the constitution of a firm creates a new firm, and the retirement of a partner dissolves the firm, and not merely the partnership of the retiring partner in the firm.

This is to be changed and a partner will, under the new Partnership Act be able to retire without dissolving the firm. This is, in our opinion, a particularly useful amendment. The Chapter also provides that a firm can under certain circumstances apply to the Court to have an objectionable partner expelled. At present all that can be done is to apply to have the firm dissolved. This is also, in our opinion, a distinct advantage and a great improvement on the present law.

The Bill however enables a partnership at will to be dissolved at the instance of one partner. We do not quite appreciate the reason for this distinction. If a partner can retire without dissolving the firm, we see no reason for giving to a partner at will for whatever reason he may desire to end the partnership the power to dissolve the firm.

The Bill contains some rather curious provisions dealing with the rights of minors in a firm, whom the bill seems to recognize, though the note says it does not, as quasi partners, giving them the right to elect within *a reasonable time* after attaining majority (a phrase which will undoubtedly lead to litigation) whether they will elect to become partners or not. If they do so elect, then they become personally liable for the debts of the firm from the date when they were first as minors introduced into the firm.

The natural result is that if the firm is heading towards insolvency the minor partner will elect to retire.

In a country where the contractual rights and liabilities of a minor are even less than they are in England, this recognition of a minor is somewhat strange and on the face of it unreasonable, as the bill enables a minor to trade without risking his private estate, his share in the firm only being made liable for the debts of the firm.

The fact that minors trade as partners is not unknown, but we certainly think the clauses dealing with this subject should be critically examined. If registration were made compulsory and disclosed the fact that a partner was a minor the objection might be decreased, but as the Bill stands it protects a minor partner, without, as it appears to us, sufficient reason. Similar protection might with almost equal logic be given to a sleeping partner. The relevant clauses appear to give to the minor the protection of the Companies Act without requiring the formation of a Company.

It would we think to be more reasonable to recognize the minor as a limited partner, within the definition of that word in the English Limited Partnership Act, 1907, unless the provisions of the Contract Act stand in the way, but the inclusion of this Act in the present bill might be considered. It enables certain partners in a firm subject to certain conditions to limit their liability for the debts and liabilities of the partnership to the amount contributed by them. This will be of obvious advantage to partners who have retired to England, but as it will probably not be of much interest otherwise, we do not deal with the provisions of the Act at greater length.

There are a number of small points, which it may be possible to criticize, but a number of them will no doubt disappear before the bill is again circulated and we have not gone in for minute criticism.

We return to you herewith all the papers which accompanied your letter under reply. —We are, etc.,

CRAIGIE, BLUNT & CAROE.

No. 1020/76 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *14th May* 1930.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
HOME DEPARTMENT, BOMBAY.

SIR,

SUBJECT:—*Draft Indian Partnership Bill.*

In continuation of my letter No. 813/76 dated the 22nd April 1930, I am directed by the Committee of the Association to forward a general expression of their views on the Draft Indian Partnership Bill.

My Committee are of opinion that the Bill in question meets a need, which has long been felt by the mercantile community of this country, for the closer approximation of the law relating to partnership to the many changes which have marked the development of modern business relations.

The Committee believe that the present attempt to codify the law of partnership in a separate enactment on the same lines as the Sale of Goods Act, is a step in the right direction, and will serve to place its administration on a surer foundation. But here they would like to point out that it should be a matter for the particular consideration of the Special Committee whether it would be advisable to place too great a reliance for its basis on the English Partnership Act of 1890 (53 and 54 Vict. C. 39), or whether they should not, in reviewing the clauses of the Bill as framed now, keep before them the desirability of incorporating in the Bill and giving legal sanction to such methods of dealing which are prevalent among merchants in India, and which may commend themselves to their approval as being peculiarly well-adapted to the particular needs of the mercantile community in this country.

With regard to Chapter V of the Bill, my Committee approve of the principle of the partial recognition which has been accorded to the personality of a ' firm ' as a legal entity, and would desire to add that the question of a further assimilation in Indian law of the view of a ' firm ' held in Scottish law, and referred to in the Prefatory Note attached to the Bill, might engage the careful attention of the Special Committee.

On the question of the ' registration of firms ' dealt with in Chapter VII, my Committee desire to reiterate the views they had expressed in their letter No. 339/71/R dated the 15th August 1919 to the Under Secretary to the Government of Bombay (Revenue Department), on Government's proposal to introduce legislation in India on the lines of the United Kingdom Registration of Business Names Act, to the effect that they approved of the suggestion that such legislation should be undertaken in India. The present proposal to make registration lie entirely within the discretion of the firm or the partner concerned is one which, in my Committee's opinion, is suitable to existing conditions; though they would like the Special Committee to consider the possibilities of its being brought into line in course of time with the rule of law for the compulsory registration of firms prevailing in England.

I am requested in conclusion to add that the Committee much regret the delay that has occurred in furnishing Government with their opinion on the subject.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 37.

BOMBAY TRADE DISPUTES RULES.

POLITICAL DEPARTMENT.

BOMBAY CASTLE, *25th August* 1930.

No. 7255.—In exercise of the powers conferred by Section 19 of the Trade Disputes Act, 1929 (VII of 1929), and in supersession of Government Notifications in the General Department, No. 7511, dated the 11th May 1929, and No. 7511, dated the 23rd July 1929, the Governor in Council is pleased to make the following rules for the purpose of giving effect to the provisions of the said Act in respect of businesses, industries or undertakings within the Bombay Presidency, namely :—

PRELIMINARY.

1. *Short Title.*—These rules may be called the Bombay Trade Disputes Rules, 1930.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context—

(*a*) "Act" means the Trade Disputes Act, 1929;

(*b*) "Chairman" means the chairman of a Court or Board, or, if the Court or Board consists of one person only, such person;

(*c*) "Form" means a form appended to these rules;

(*d*) "Registered Trade Union" means a Trade Union registered under the Indian Trade Unions Act, 1926;

(*e*) "Registrar" means the Registrar of Trade Unions for the Bombay Presidency appointed under Section 3 of the Indian Trade Unions Act, 1926;

(*f*) "Section" means a section of the Act.

PART I.

PROCEDURE FOR REFERENCE OF TRADE DISPUTES TO COURTS OF INQUIRY OR BOARDS OF CONCILIATION.

3. *Application.*—An application for the reference of a trade dispute to a Court or a Board shall be made in Form "A" and shall be forwarded by registered post to the Registrar in triplicate. The application shall also be accompanied by a statement in triplicate, setting forth:—

(*a*) the names and addresses of the parties to the dispute;

(*b*) the nature and cause of the dispute, including any demands made by either party on the other to which exception is taken by the opposite party;

(*c*) an estimate of the number of persons affected or likely to be affected by the dispute;

(*d*) the efforts made by the parties themselves to adjust the dispute; and

(*e*) in the case of an application for the appointment of a Court, the specific matters on which an enquiry by a Court is desired.

4. *Application by whom signed.*—The application and the statement accompanying it shall be signed:—

(*a*) (*i*) in the case where the party applying is an employer, by the employer himself, or

(*ii*) where such party is an incorporated company or other body corporate, by the Agent, Manager or other principal officer of the corporation, or

(*iii*) where such party is an association of employers, by the Secretary of such association;

(*b*) in the case of employees—

(*i*) where the employees are members of a registered trade union, by two of the officers of the union duly authorized in this behalf in writing or in such other manner as may be found suitable by a majority of the members of the union who are affected;

(*ii*) where any or all of the employees are not members of a registered trade union, by not less than ten of the employees concerned duly authorized in this behalf in writing or in such other manner as may be found suitable by the majority of the employees.

5. *Order of the appointing authority.*—An order of the Governor in Council appointing a Court or Board shall be in Form "B" or "C," as the case may be.

6. *Notice to Parties to nominate Representatives.*—(1) If the Governor in Council proposes to appoint a Board consisting partly of representatives of the parties to the dispute, he shall, unless the party or parties has or have already nominated $\frac{\text{his}}{\text{their}}$ representatives in the application in Form "A" cause a notice in Form "D" to be sent to the parties to nominate persons to represent them on the Board;

(2) the notice shall,—

(*i*) in the case of an employer, be sent to the employer himself, or when the employer is an incorporated company or other body corporate, to the Agent, Manager or other principal officer of the corporation, or when it is an association of employers, to the Secretary of such association;

(*ii*) in the case of employees who are members of a registered trade union, be sent to the Secretary of the union addressed to the registered head office of the union;

(*iii*) in the case of employees any or all of whom are not members of a registered trade union, be served on any two of the signatories to the application under sub-clause (*ii*) of clause (*b*) of rule 4, or, if service on the signatories is not practicable, be served by affixing a copy thereof in English as well as in the Vernacular of a predominant number of the employees in some conspicuous place at or near the place where the employees work or where a majority of them reside, or by advertisement in one or more suitable newspapers.

7. *Notification of Appointment of Court or Board.*—As soon as possible after a Court or Board is appointed, the Registrar shall notify the parties of the appointment by forwarding to them a copy of the order, in Form "B" or "C" as the case may be. Such notice shall be sent by registered post. The appointment of a Court or Board together with the names of persons constituting the Court or Board shall also be notified in the *Bombay Government Gazette*.

PART II.

POWERS AND PROCEDURE OF COURTS AND BOARDS.

8. *Place and time of hearing.*—The sittings of the Court or Board shall be held at such time and place as are from time to time fixed by the Chairman, and the parties shall be notified by the Chairman in such manner as he may deem necessary as to the time and place at which sittings are to be held: Provided that, as far as practicable, the Court or Board shall sit in the locality within which the subject-matter of the proceeding before it arose.

9. *Quorum.*—The quorum necessary to constitute a sitting of a Court or Board shall be as follows:—

(1) In the case of a Court—

	Quorum.
Where the number of members is 2	1
Where the number of members is more than 2 but less than 5..	2
Where the number of members is 5 or more	3

(2) In the case of a Board—

Where the number of members is 3	2
Where the number of members is 5	3

10. *Administration of Oath.*—Any member of a Court or Board may administer an oath.

11. *Evidence.*—The Court or Board may accept, admit or call for any evidence at any stage and in any manner which in equity and good conscience it thinks fit.

12. *Summons.*—A summons issued by the Court or Board to a witness shall be in Form "E" and to the parties in Form "F."

13. *Service of Summons, Notice, etc.*—Any notice, summons, process or order issued by the Court or Board may be served in the following manner:—

(*a*) it may be sent by registered post; or

(*b*) if such notice, summons, process or order is to be served within the local limits of the jurisdiction of the Court of Small Causes of Bombay, it may be sent to the Registrar of that Court for service; and the Registrar shall, on receipt thereof, proceed as if it had been issued by the Court of Small Causes of Bombay, and shall then return the same to the Court or Board together with the record (if any) of the proceedings with regard thereto. In all other cases the notice summons, process or order may be served through a competent civil court, which shall deal with it in the same manner as the Registrar of the Court of Small Causes of Bombay.

(*c*) The provisions of rule 6 shall, so far as may be, apply to the service of any such summons, notice, process or order.

14. *Procedure at the first sitting.*—At the first sitting of the Court or Board the Chairman shall call upon the parties in such order as he may think fit to state their case.

15. *Information to be kept confidential.*—All books, papers and other documents or things produced before $\frac{\text{Court}}{\text{Board}}$ whether voluntarily or in pursuance of a summons may be inspected by the $\frac{\text{Court}}{\text{Board}}$ and also by such parties as the $\frac{\text{Court}}{\text{Board}}$ allows; but the information obtained therefrom shall not, except as provided in the Act, be made public; such parts of the books, papers, documents or things as in the opinion of the $\frac{\text{Court}}{\text{Board}}$ do not relate to the matters at issue may be sealed up.

16. *Conduct of Proceedings of a Board.*—The proceedings of a Board may be conducted in private if the Board so decides.

17. *Court or Board may proceed* ex parte.—If without good cause shown any party to proceedings before the Court or Board fails to attend or to be represented, the Court or Board may proceed as if he had duly attended or had been represented.

18. *Power of Entry and Inspection.*—A Court or Board or any member thereof or any other person authorized in writing by a Court or Board may, for the purposes of any inquiry or investigation entrusted to the Court or Board under the Act, as any time between the hours of sunrise and sunset, enter any building, factory, workshop or other place or premises whatsoever and inspect the same or any work, machinery, appliances or article therein or interrogate any persons therein in respect of anything situated therein or any matter relevant to the subject-matter of the inquiry or investigation.

19. *Court or Board may appoint Experts or Assessors.*—The Court or Board may employ competent experts or assessors to examine the books or official reports of either party and to advise it upon any technical or other matter material to the investigation, but shall not disclose such reports or the results of such inspection or examination without the consent of both the parties to the dispute.

20. *Powers of Courts and Boards.*—In addition to the powers conferred by sub-section (2) of Section 9, Courts and Boards shall have the following powers also, namely :—

Powers vested in Courts under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters :—

(*a*) discovery and inspection,

(*b*) granting adjournments,

(*c*) reception of evidence taken on affidavit,

and the Court or Board may summon and examine *suo motu* any person whose evidence appears to it to be material and shall be deemed to be a civil court within the meaning of Sections 480 and 482 of the Code of Criminal Procedure, 1898.

21. *Decision by Majority.*—All questions arising for decision at any meeting of a Court or Board shall be decided by a majority of the votes of the members thereof (including the Chairman) present at the meeting. In the event of an equality of votes, the Chairman shall also have a second or casting vote.

22. *Right of Representatives.*—The representatives of the parties, appearing before a Court or Board, shall have the right of examination, cross-examination and re-examination and of addressing the Court or Board when all evidence has been called.

PART III.

REMUNERATION OF MEMBERS OF COURTS AND BOARDS AND WITNESSES AND ESTABLISHMENT.

23. *Travelling Allowance.*—A member of a Court or Board, if a non-official, will be entitled to draw travelling allowance and halting allowance for any journey performed by him in connection with his duties as such member at the rates admissible and subject to the conditions applicable to a Government servant of the first-grade under the Bombay Civil Service Rules.

24. *Fees.*—The Chairman and members of a Court or Board shall be granted such fees as may be sanctioned by the Governor in Council in each case.

25. *Expenses of Witnesses.*—The reasonable expenses incurred by any person who is summoned and duly attends to give evidence as a witness before a Court or Board may be allowed by the $\frac{\text{Court}}{\text{Board}}$ to such person according to the scale prescribed in the High Court in the City of Bombay and according to the scale prescribed for a District Court elsewhere.

26. *Remuneration to Experts or Assessors.*—Where experts or assessors are appointed by a Court / Board under rule 19, their remuneration shall be determined by the Governor in Council.

27. *Establishment.*—The Governor in Council may appoint such persons to be the Secretary and clerks of the Court or Board as he may think necessary and may fix the salaries and allowances payable to them.

PART IV.

REPRESENTATION OF PARTIES.

28. *How Parties may be represented.*—Any party to a reference may be represented before a Court or Board by not more than three persons designated by him for the purpose, of whom one may be a legal practitioner, provided that the names of such persons shall have been communicated to the Chairman before the hearing.

29. *Parties bound by Acts of Representatives.*—Every party appearing by a representative shall be bound by the acts of such representative.

FORM A.

(*See* rules 3 and 4.)

Form of Application under Section 3 of the Trade Disputes Act, 1929, for the reference of a trade dispute to a Court of Inquiry / Board of Conciliation.

Whereas a trade dispute has arisen / is apprehended between and and it is expedient that the matters specified in the appended statement which are connected with or relevant to the dispute / the dispute should be referred for inquiry / investigation and settlement by a Court of Inquiry / Board of Conciliation, an application is hereby made to the Governor in Council under Section 3 of the Trade Disputes Act, 1929, that the said matters / said disputes should be referred to a Court of Inquiry. / Board of Conciliation.

2. This application is made on behalf of
by the undersigned who have been duly authorized to make this application by*

3. A statement giving the particulars of the dispute as required by rule 3 of the Bombay Trade Disputes Rules, 1930, is appended hereto, duly signed.

† 4. The applicant(s) recommend(s) that the following persons be nominated‡ to represent him / them on the Board of Conciliation that may be appointed :—

	Name.	Address.
(1)		
(2)		

Place

Signature of Applicant(s)

Date

Designation of Applicant(s)

To

The Registrar of Trade Unions,
Bombay Presidency,
Secretariat, Bombay.

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* Here state the manner in which the authority was given.
† This paragraph should be struck off in the case of an application for reference to a Court of Inquiry.
‡ Not more than two names may be recommended.

FORM B.

(*See* rule 5.)

Form of Order of Appointment of a Court of Inquiry/Board of Conciliation under Section 4/6 of the Trade Disputes Act, 1929.

GOVERNMENT OF BOMBAY.

POLITICAL DEPARTMENT.

BOMBAY CASTLE,.....193 .

Whereas a trade dispute $\frac{\text{has arisen}}{\text{is apprehended}}$ between and the Governor in Council, in exercise of the powers conferred by Section 4/6 of the Trade Disputes Act, 1929 (VII of 1929) is pleased to appoint a $\frac{\text{Court of Inquiry for investigating the said dispute,}}{\text{Board of Conciliation for investigating the said dispute and promoting a settlement thereof,}}$ consisting of

(Chairman) and
(Members)

2. The terms of reference to the said $\frac{\text{Court}}{\text{Board}}$ shall be as follows :—

By order of the Governor in Council,

Secretary to the Government of Bombay,
Political Department.

FORM C.

(*See* rule 5.)

Form of Order of Appointment of a Court of Inquiry/Board of Conciliation under Section 4/6 of the Trade Disputes Act, 1929.

GOVERNMENT OF BOMBAY.

POLITICAL DEPARTMENT.

BOMBAY CASTLE,.....193 .

Whereas a trade dispute $\frac{\text{has arisen}}{\text{is apprehended}}$ between and and whereas application have been made $\frac{\text{by}}{\text{on behalf of}}$ the said and under Section 3 of the Trade Disputes Act, 1929, for the appointment of a $\frac{\text{Court of Inquiry}}{\text{Board of Conciliation}}$ the Governor in Council, in exercise of the powers conferred by Section 4/6 of the said Act, is pleased to appoint a $\frac{\text{Court of Inquiry for}}{\text{Board of Conciliation for investigating the said}}$ $\frac{\text{investigating the said dispute,}}{\text{dispute and promoting a settlement thereof.,}}$ consisting of

(Chairman) and
(Members)

2. The terms of reference to the said $\frac{\text{Court}}{\text{Board}}$ shall be as follows :—

By order of the Governor in Council,

Secretary to the Government of Bombay,
Political Department.

FORM D.

(*See* rule 6.)

Form of Notice to Parties to nominate Representatives, etc.

Whereas a trade dispute $\frac{\text{has arisen}}{\text{is apprehended}}$ between and and whereas the Governor in Council considers it expedient to refer the said dispute under Section 3 of the Trade Disputes Act, 1929, to a Board of Conciliation for the purpose of investigating the same and for promoting a settlement thereof, you are hereby required, within seven days of the receipt of this notice, to intimate to the undersigned the name(s) and address(es) of one/two person(s) whom you wish to recommend for appointment as your representative(s) on the said Board.

2. You are also required to forward to the undersigned, within seven days of the receipt of this notice, a brief statement of the matters in dispute between you and and of the issues you desire to be referred to the Board.

3. If you fail to make the recommendation within the period above mentioned, the Governor in Council will select and appoint such person (persons) as he thinks fit to represent you.

SECRETARIAT, BOMBAY,
Dated 193 .

Registrar of Trade Unions, Bombay Presidency.

To

FORM E.

(*See* rule 12.)

Summons to Witnesses.

Whereas a trade dispute between and has been referred to this $\frac{\text{Court of Inquiry}}{\text{Board of Conciliation}}$ for investigation under Section 3 of the Trade Disputes Act, 1929, you are hereby summoned to appear before this $\frac{\text{Court}}{\text{Board}}$ at in person on the day of at o'clock in the noon and on succeeding days until you are discharged by the $\frac{\text{Court}}{\text{Board}}$ to answer all material questions relating to the said dispute and you are directed to produce on those days all the books, papers and other documents and things in your possession or under your control in any way relating to the matter under investigation by this $\frac{\text{Court.}}{\text{Board.}}$

Secretary, $\frac{\text{Court of Inquiry.}}{\text{Board of Conciliation.}}$

Dated

FORM F.

(*See* rule 12.)

Summons to Parties.

Whereas a trade dispute between $\frac{\text{you}}{\text{your}}$ and has been referred to this $\frac{\text{Court of Inquiry}}{\text{Board of Conciliation}}$ for investigation under Section 3 of the Trade Disputes Act, 1929, you are hereby summoned to appear before this $\frac{\text{Court}}{\text{Board}}$ at

in person or by duly authorized representatives who will be able to answer all material questions relating to the matters in dispute, on the day of 193 , at o'clock in the noon and on succeeding days until the sittings of the Court are concluded to answer all material questions relating to the said dispute and to produce on those days all books, papers and other documents and things in your possession or under your control in any way relating to the matter under investigation by this Court. / Board.

2. Take notice that in default of your appearance on the day before mentioned, the said dispute will be heard and determined in your absence.

Secretary, Court of Inquiry. / Board of Conciliation.

Dated }

By order of the Governor in Council,

C. W. A. TURNER,
Secretary to Government.

APPENDIX 38.

THE INDIAN CENTRAL BANKING ENQUIRY COMMITTEE.

No. 1053/63 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th May* 1930.

THE SECRETARY,
THE INDIAN CENTRAL BANKING ENQUIRY COMMITTEE.

SIR,

I am directed by the Committee of the Association to forward herewith a statement of their views in regard to Section I of the Questionnaire issued by the Indian Central Banking Enquiry Committee.

The Committee much regret the delay that has occurred in the submission of their views.—I have, etc.,

T. MALONEY,
Secretary.

Memorandum submitted by the Millowners' Association, Bombay, with regard to Section I of the Questionnaire issued by the Indian Central Banking Enquiry Committee.

The question of the necessity for a closer correlation between Indian Banking and Indian industries was never brought to the fore until the Indian Industrial Commission deliberated on the lack of credit facilities and suggested the adoption of certain measures calculated to remedy the deficiency. At page 178 of their report, they say that, speaking

generally, there is a complaint that the existing banking system is too inelastic, and is insufficient to meet the needs of the country, and that, in respect of industries, development is greatly retarded because the banks refuse to advance money for lengthy periods on the security of buildings and plant. The inelasticity of the banking system referred to above arose principally from the restrictions placed by Statute, as in the case of the three Government Presidency Banks, against the giving of loans to industrial companies for capital expenditure. Though other banks are not under similar disabilities, conservatism and a lack of initiative in the past may, perhaps, have been responsible for their timidity to embark on the under-writing of industrial capital or lending money on the security of industrial shares to any great extent. It is natural that, though they may be willing and ready to help industries, the comparatively graver hazards of industrial, as opposed to commercial banking, has acted as a brake on their ability to aid industrial undertakings.

This remains substantially true even to-day.

This may have been justified in the early days of banking in this country when the need for the establishment of confidence among depositors was very much greater than it is now, and when the stage of development reached by industrial undertakings may not have been such as to warrant a departure from the orthodox methods of banking business, pure and simple. But looking to the position of the cotton and jute industries, these conditions cannot be said to obtain any longer. The confidence engendered by their successful management over a long period of years has encouraged the public at large to come forward and invest in these industries to an extent which furnishes an unmistakable indication that were banks to seek to remedy the limitations imposed by their constitution, they could do much, by their initiative and enterprise in under-writing industries capital or handling debenture issues, to advance the interests and strengthen the position of various industrial concerns which deserve such help.

The same lack of initiative has marked English banking even in the post-War period. Though the Chairmen of the five big banks in England in their recent annual speeches repudiated the suggestion that the banks had not granted sufficient facilities to industry, they were at some pains to point out that it was not the function of banks to find the permanent funds required for Capital expenditure, and that the question of financial reorganization of particular industries was outside the province of the banks. This may be true of Joint Stock Banks which cannot be expected to finance long-term business with the short-term deposits on which they mostly rely for their profits. But, as deposit banks, any form of industrial banking would not necessarily involve their tying up these deposits in industrial investments for an indefinitely long period. What is not generally realised is that German Banks have of recent years been developing very much on the lines of the English Deposit Banks without ceasing, however, to play a leading part in industrial organization and issue business. There is no doubt that the German system has proved its value during the difficult period of re-organization through which Germany has been, and is still passing, and its recovery from the catastrophic depression of 1925-26 would have been impossible but for the close co-operation between Banks and Industries. The regrouping and rationalization of industrial units in many important industries has been undoubtedly due to banking initiative in Germany.

The Cotton Textile Industry in the Western Presidency, from its earliest beginnings, was founded and developed by individuals who raised the initial paid-up Capital themselves, which was not even always sufficient to pay for the whole of the Block Account, but never made any provision for the working capital required. Their own credit, backed by the consciousness that the industry was laid on sound foundations enabled them to attract all the working capital they needed by fixed yearly deposits from the public. The rate of interest allowed to the public on their deposits varies from 4½ per cent. to about 6½ per cent., being, to a great extent, conditioned by the standing of the Company and the stability of the Firm of Managing Agents who have its direction.

Generally, Banks have withheld from advancing money on Block even though it might be unencumbered. This is a handicap which seriously hampers the growth of trade, and places a check on the possible realization of profits from cheap buying of raw materials

in a falling market. So long as the industry continued to prosper, no difficulty was experienced in raising all the working capital required, but as soon as trade depression set in and the mills were faced with rising stocks and diminishing sales, public confidence which had proved so reliable an asset was lost, and a gradual withdrawal of deposits came to be made.

The high rates at which Government have recently been borrowing money on long-dated Treasury Bills have seriously curtailed the mills' ability to attract deposits. Government have competed with Bank Deposits and Banks have had either to refuse to advance moneys to mill companies or to do so at enhanced rates of interest.

The present system is thus in need of readjustment. It entails the necessity for mills to borrow money for working capital from Banks on the security of stocks of cotton and cloth, both manufactured and in process, or by the deposit of gilt-edged securities. These loans and cash credits are made for a period of 12 months with liberty to renew the loan thereafter. Where money is advanced on stocks, they are stored in mill godowns and returns thereof are furnished weekly or monthly by mills to the Banks. The usual margin allowed by Banks is 20 per cent. against stocks in mill godowns and 40 per cent. against stocks in process. The drawback of high margins demanded by Banks on loans against stocks in process and in godowns would, it is submitted, be considerably mitigated if Warehouse Companies with large capital resources, on the lines of those in America and Japan, were formed to take over stocks and keep them in their own warehouses and advance moneys on them at an appreciably smaller rate of interest. The storage of cotton, etc., undertaken by these Warehouse Companies in America on behalf of merchants, and the large facilities given to them in the matter of charges and all incidental expenses connected with the storage have proved of considerable assistance in enabling merchants to move their stocks under conditions which are not so onerous as those imposed by Banks.

The rates of interest on loans and cash credits made by Banks to industrial concerns for working capital vary in proportion to the credit of the company. To concerns of established commercial repute and financial credit, the rate on loans is the prevailing Bank rate, and the rate for Cash Credits is ½ per cent. over the Bank rate, the latter being subject as a rule to the application of the 'half-interest clause.' Apart from Government and other Trustee securities deposited with Banks, it is not uncommon for them to demand and obtain from Mill Companies the joint promissory note of the Company and its Managing Agents as collateral security for advances made. The main burden of financing the industry thus falls on Managing Agents, and weighs especially heavily in times of difficulty and distress.

It is a matter worthy of note that, in the worst crisis that the industry has been known to have experienced, Banks have lost little, whereas the losses incurred by Managing Agents have been enormous, as is evidenced from the following facts :—

(1) Managing Agents' Firms voluntarily gave up Rs. 18.01 lakhs commission during the last three years;

(2) In addition, Agency Firms incurred losses of Rs. 85 lakhs as a direct result of financing the mills under their control, exclusive of a further loss of Rs. 34 lakhs which is almost inevitable in respect of loans made by the Agents to four mills which are now in liquidation ; and

(3) No less than Rs. 200.7 lakhs of money advanced by Managing Agents had to be converted into capital following on capital reconstruction schemes of individual mills.

In view of their losses, it would be obviously expecting the impossible to insist on their financing the industry any longer without seriously impairing its position *vis-a-vis* foreign competition and a high Bank rate.

The insistence by Banks, in many cases, on obtaining the Managing Agents' guarantee in addition to the hypothecation of their stocks by Mill Companies in order to secure advances for working capital has severely affected their ability to continue to finance the Companies

under their control, especially in view of the growing public distrust of industrial investments, inseparable from a period of financial stringency, when shyness of capital is markedly noticeable. In many cases, it is well-known that Managing Agents have had to borrow money in order to lend it in their turn to the Companies under their control.

In considering the best class of agency for the provision of initial and current finance for industries, the Industrial Commission debated two possibilities: (1) the Industrial Trust or Financial Corporation, and (2) Industrial Banks. With regard to the first they observed, "it is, in its nature, too directly concerned in the success of particular undertakings to be a suitable instrument for the general advancement of industries, though a useful agency for furthering particular industrial interests. The multiplication of concerns in any industry to which it is already committed, will not be welcomed by it." This was said in 1916. It is a moot point whether something could not be done to aid their establishment at the present juncture when national sentiment is so evidently in favour of helping national industries. "The Industrial Bank," they said, "on the other hand, if wisely conducted, is benefited by an increase in the number of individual undertakings, and it can, to some extent, prevent their extension beyond the safety point." They were led to this conclusion by their examination of the material regarding the part played by Banks in the industrial development of Japan and Germany.

On the question of the kind of business which an industrial bank should undertake, they say, "an industrial bank with a sufficiently large capital to ensure its safe working must, at any rate for some time, combine ordinary banking business with its industrial activities to enable it to obtain a return on its capital." They further lay down that "the clearest possible distinction must be drawn between industrial finance and ordinary banking business." In this connection, they say, "share and debenture capital and long-term deposits may legitimately be used for the former purpose, but short-term deposits never; and any attempt so to employ them should be most strictly prohibited, if necessary by law." Their remarks on the constitution of such a Bank will bear re-quotation in extenso, and we would refer the Committee to para 291 of their Report. Lack of financial facilities, they go on to state, is at present one of the most serious difficulties in the way of the extension of Indian industries, and that industrial banks, especially under the improved conditions towards which the measures proposed by them were intended to lead, would be a potent means of removing these difficulties and of affording help to industrialists.

With reference to the need for Government assistance, at any rate in the earlier stages of its career, the Commission were of the opinion that the establishment of industrial banks working on approved lines was of sufficient national importance to justify Government assistance.

In any large scheme of industrial re-organization or amalgamation, such as is contemplated by several millowners in Bombay, the establishment of industrial banks on the lines indicated by the Industrial Commission would fulfil an important need of the hour in helping forward the successful inauguration of such a scheme.

Obviously, one of the most powerful weapons that can be used to overcome the obstacles that would arise would be the power to call in credits; and while this weapon may not be used in actual practice, the knowledge that it is held in reserve is almost always sufficient. In this connection, it may be said that neither in England nor in Germany is it the function of the Banks—who lack specialised knowledge of the wide variety of industries they may be interested in—to work out actual schemes of re-organization. They can, however, bring pressure to bear on those industries which are in difficulties to initiate and carry through such schemes. In a period of industrial development and change, such as exists in the cotton textile and other industries, it is very necessary that every help should be afforded by those whose function it is to grant credits to industry.

If, as a beginning, Banks in India embarked on a more enterprising policy of recommending industrial investments to their customers, it would create the much-needed feeling of confidence among people who could thus be educated into parting with their hoardings and earn a higher return on their capital than what they usually obtain from Government

securities or Savings Bank Deposits. Sufficient capital could be raised by the issue of shares and debentures to pay for the whole of the Block Account, and also to provide a certain amount of the working capital. They should follow the system prevailing in Germany, where the issue market is very largely controlled by Banks, and where no important industrial issue has much chance of being successful unless it has their support. The general public in that country have been educated to expect the name of a substantial Bank or Syndicate of Banks on an issue prospectus. The Banks take full responsibility for their issues, and keep in permanent touch with the issuing Companies, generally through representation on the Board. In England, 'Trust Companies' and 'Investment Corporations' take the place of Industrial Banks in Germany. But they have not the same permanent interest in the well-being of their industrial customers, nor have they, for the most part, the standing and financial backing, to enable them to take anything approaching the share taken by leading Joint Stock and private Banks in industrial finance in Germany.

If a similar procedure was adopted by Banks here, the general public would gradually come to learn to invest mainly through their Banks who could be relied upon to give them sound advice, regarding industrial investments. It would also materially assist in bringing industrial concerns into touch with a wider public from whom they could obtain all their requirements in the way of current finance. Banks would thus be taking their proper share in the advancement of Indian industries along right lines. There is a potential source of danger, however, in that Banks would attempt to unload their holdings of unremunerative issues on their clients, but it may be said with confidence that Banks, with their reputation to maintain, would be expected to scrutinise very carefully every industrial proposition brought up before them, and would assure themselves, in the case of particular industries which may be in difficulties, that they have done everything possible towards re-organization before recommending investment to their clients.

In conclusion, it may be said that the most important lesson to be drawn from these aspects of German Banking is the value of an active industrial policy, conceived on broad lines, and backed by the co-operatin of Banks.

No. 1641.

GOVERNMENT OF INDIA,

INDIAN CENTRAL BANKING ENQUIRY COMMITTEE,

BANGALORE, 28*th May* 1930.

THE SECRETARY,

THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your letter No. 1053/63 of 1930 dated the 19th May 1930, I have the honour to acknowledge with thanks, receipt of the memorandum of your Association in regard to Section I of the questionnaire issued by the Indian Central Banking Enquiry Committee.—I have, etc.,

V. K. ARAVAMUDHA AYANGAR,

Secretary.

No. 2611.

INDIAN CENTRAL BANKING ENQUIRY COMMITTEE,
POONA, *27th September* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Will you kindly refer to your letter of the 24th September to Sir Bhupendra Nath Mitra? He has asked me to tell you that the information we want is the following :—

(1) the amount of money loaned by the Managing Agents themselves to the mills under their control;

(2) the amount of money loaned to the same mills by the banks with Agents' guarantee;

(3) the amount of public deposits with the same mills;

(4) the amount of share capital of the same mills; and

(5) the amount of debenture capital of the same mills.—Yours, etc.,

V. K. ARAVAMUDHA AYANGAR,
Secretary.

No. 2696/63 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *1st November* 1930.

THE SECRETARY,
THE INDIAN CENTRAL BANKING ENQUIRY COMMITTEE, POONA.

DEAR SIR,

REF. :—*Your letter* 2611 *dated 27th September.*

On receipt of your letter, I sent out a special enquiry to all mills in Bombay, as a result of which I am in a position to supply the following statement :—

There are 81 spinning and weaving companies in Bombay with a paid-up capital of Rs. 14.75 crores. Of these 81 mills, 7 have been closed for a considerable period. Out of the remaining 74, 64 mills with a paid-up capital of Rs. 12.14 crores submitted complete information which shows that the debenture loans totalled Rs. 2·38 crores of which Rs. 45.5 lakhs had been loaned by Managing Agents; Rs. 52.7 lakhs had been loaned by Banks; and Rs. 139.5 lakhs had been loaned by the public. In addition, the companies had Rs. 5.32 crores on loan from the Managing Agents, Rs. 2.26 crores on loan from Banks; and Rs. 2·73 crores on loan from the public in the form of deposits.

The information given above relates to the position as on October 1st, 1930.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 39.

TRUNK TELEPHONE FACILITIES BETWEEN LARGE COMMERCIAL CENTRES.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT,
SIMLA, 12*th June* 1930.

SIR,

SUBJECT :—*Trunk Telephone facilities between large commercial centres.*

The Director-General has under consideration the question of development of trunk telephone service between large commercial centres in India. It would greatly help the Department in formulating its proposals if you would kindly favour the Director-General with a list of the commercial centres with which, in the opinion of your Association, trunk facilities are required from Bombay. The list may kindly be arranged in the order of urgency.

2. I am also to request you kindly to favour the Director-General with any suggestions which your Association may have to make on the general improvement of the existing trunk telephone service.—I have, etc.,

Sd.—(Illegible.)
Deputy Director-General, Telegraphs.

No. 1647/135 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th July* 1930.

THE DIRECTOR-GENERAL OF POSTS AND TELEGRAPHS, SIMLA.

SIR,

With reference to your letter dated 12th June requesting the Association to furnish the Director-General of Posts and Telegraphs with a list of the commercial centres with which, in the opinion of the Association, trunk facilities are required, I am directed by the Committee of the Association to state that on a consideration of the matter they are of the opinion that before proceeding to formulate proposals in this connection the Director-General might be well advised to undertake an investigation of the possibilities of the introduction of wireless telephony into India.

The establishment and successful operation of the wireless telephone service between Europe and America and between the United Kingdom and Australia within the last two years lead my Committee to point out, that its introduction into this country for long distance work may be preferable to the present proposals both in the matter of cost and efficiency.

I am, therefore, desired by my Committee to suggest that the question of development of the trunk service between important commercial centres be deferred till such time as it is possible definitely to estimate the relative merits of the two systems.—I have, etc.,

T. MALONEY,
Secretary.

No. 154-TPA/30.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT,
SIMLA, 23*rd August* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Trunk telephone facilities between large commercial centres.*

I am directed to acknowledge with thanks the receipt of your letter No. 1647/135 dated the 15th July 1930 and to inform you that the suggestions made therein will receive the careful consideration of the Director-General of Posts and Telegraphs.—I have, etc.,

Sd.—(Illegible.)
Deputy Director-General, Telegraphs.

APPENDIX 40.

RECOVERY OF ARREARS OF RENT DUE FROM MILLHANDS.

No. I. H. S./142.

OLD CUSTOM HOUSE, COLLECTOR'S OFFICE,
BOMBAY, *6th January* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to state that during the last mill-strike many mill-hands, living in the Development Department Chawls at De Lisle Road, Naigaum and Worli, absconded with heavy arrears of rent due from them, amounting to several thousands of rupees. As almost all the mills in Bombay are now working, several of the absconded tenants must have returned to work. In order to effect recovery of the arrears of rent from these tenants, I have appointed trackers to trace the men who may be working either in their former mills or in some other mills. It appears that in order to avoid payment of arrears of rent many of them have changed their names on resuming their work. The reorganization in the mills has caused changes in the token numbers also. Besides there are more than half a dozen persons with similar names working in one mill. All these things make the identification of the defaulters very difficult and hence the Prohibitory Orders issued to the Mill Managers are returned by them without any action. Attempts at identification by the trackers of this office are often objected to by the Mill Authorities on some ground or other. I have therefore to request that you will be good enough to issue a general circular to all the mills to render all possible help to the trackers of this office in identifying the defaulters and in effecting the recovery of the arrears of rent due from them.—I have, etc.,

W. DILLON,
Collector of Bombay.

No. 102/45 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *14th January* 1930.

THE COLLECTOR OF BOMBAY,
BOMBAY.

SIR,

Your letter No. I. H. S./142 dated the 6th January 1930 was placed before my Committee who have asked me to reply as follows.

My Committee fully realise the difficulties experienced by your Department in recovering arrears of rent from the operatives occupying your chawls during the strike period. The members of my Association are labouring under the same difficulties, and have had to forgo large sums of money on this account. We are taking such steps for the recovery of the arrears as are practicable. I am afraid, your Department will have to do the same.

My Committee would be very glad to help you in the identification of the defaulters, but they regret they are unable to entertain the idea of trackers being allowed in the mills for the purpose of tracing these people. Under the present conditions of the industry, my Committee do not think it would be a wise step to take.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 41.

PROPOSED PROHIBITION AGAINST THE ACCEPTANCE OF MONEY ORDERS SIGNED BY MORE THAN ONE PERSON AS REMITTER.

No. J.M.-19.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT,
BOMBAY, *20th June* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT :—*Proposed prohibition against the acceptance of any money order signed by more than one person as remitter.*

I have the honour to say that it is proposed to lay down a rule prohibiting the acceptance of any money order signed by more than one person as remitter except in the case of companies, associations, etc. I shall therefore be glad if you will kindly ascertain the views of your Association on the proposal and intimate to me as early as possible if it has any objection to the same. In this connection I may bring to your notice the fact that clause 264 of the Post and Telegraph Guide prohibits a money order being made payable to more than one person.—I have, etc.,

Sd. (Illegible)
For *Postmaster-General.*

No. 1644/140 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *15th July* 1930.

THE POSTMASTER-GENERAL,
BOMBAY CIRCLE.

DEAR SIR,

I write to acknowledge the receipt of your letter No. J.M.-19 dated the 20th June requesting me to ascertain the views of the Association on the proposal to prohibit the acceptance of any money order signed by more than one person as remitter, except in the case of companies, associations, etc.

My Committee are of the opinion that the proposed change in the rules appears uncalled for in the absence of any definite reasons justifying its adoption.—Yours, etc.,

T. MALONEY,
Secretary.

No. J.M.-19.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT,
BOMBAY, *22nd July* 1930.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

With reference to your letter No. 1644/140 dated the 15th July 1930, I have the honour to say that one of the reasons underlying the proposal is that difficulties and inconvenience frequently arise when money orders, which have been signed by two or more persons as co-remitters are received back unpaid and have to be paid back to the remitters and one of them, as frequently happens, is not present at the time of repayment. In such cases both or all have to sign the returned money order or have to be identified and it frequently happens that the postal receipt originally granted at the time the money order was first drawn, which has to be returned to the post office, is in the hands of the absent party. In such cases the remitters themselves suffer more inconvenience than the post office does and this has been the experience all over India and not only in this Circle.—I have, etc.,

Sd. (Illegible)
For *Postmaster-General.*

No. 1971/140 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *13th August* 1930.

THE POSTMASTER-GENERAL,
BOMBAY.

SIR,

I am directed by the Committee to acknowledge the receipt of your letter No. J.M.-19 dated 22nd July 1930 and to thank you for having set out therein the reasons which impelled you to propose that a rule should be laid down prohibiting the acceptance of money orders signed by more than one person as the remitter.

While the Committee fully appreciate the difficulties which would arise in the matter of repayment of the amount of a money order sent by more than one person in the event of the absence of one of the remitters at the time when the order is returned unpaid, they would like me to suggest that if it were to be laid down that the amount in question should be made payable to the first signatory of the order it would, in their opinion, obviate the necessity for prohibiting, as is contemplated, the acceptance of money orders remitted by more than one person.—I have, etc.,

T. MALONEY,
Secretary.

APPENDIX 42.

DEPRESSED CLASSES AND ABORIGINAL TRIBES ENQUIRY COMMITTEE.

No. D. C. 426 of 1929.

OFFICE OF THE CHAIRMAN OF THE DEPRESSED
CLASSES AND ABORIGINAL TRIBES COMMITTEE,
CAMP POONA, *10th December* 1929.

THE SECRETARY,
THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

SUBJECT:—*Oral evidence before the D. C. and A. T. Committee at Bombay.*

I have the honour to state that the above Committee would be very grateful if a representative of the Bombay Millowners' Association is deputed to give evidence before the Committee on Thursday the 9th January 1930, at Bombay, explaining the grievances and needs of the Depressed Classes (untouchables) working in mills. The Committee will be holding its sittings in the Legislative Council Hall, Bombay, and the representative of the Bombay Millowners' Association may please be requested to be present at 2 p.m. on the above said date. I enclose a copy of the questionnaire which will show the direction of our enquiries.—I have, etc.

H. STARTE,
Chairman.

No. 222/35 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *28th January* 1930.

THE CHAIRMAN,
THE DEPRESSED CLASSES AND ABORIGINAL TRIBES COMMITTEE.

SIR,

As desired in your letter of the 10th, I forward herewith my Committee's views on certain questions in the questionnaire framed by the Committee on the Depressed Classes and Aboriginal Tribes.

In response to the request contained in para 3 of the printed letter which accompanied the questionnaire, I am directed by my Committee to forward a copy of a report, received by them from one of the members of the Association, showing the results of an experiment made at one of their mills, with a view to ascertain whether members of the Depressed Classes were capable of being trained as weavers, as a demand for their admission to all departments of a mill formed one of the 17 Demands of Labour before the Fawcett Committee.

My Committee desire me to request you to treat the report as a confidential enclosure to their replies to the questionnaire.—I have, etc.,

T. MALONEY,
Secretary.

The Depressed Classes and Aboriginal Tribes Committee's Questionnaire.	*Committee's Answers.*
1. (*a*) What castes in your opinion should be included amongst the (1) Untouchable castes and (2) Aborginal Tribes for the Bombay Presidency ?	1. (*a*) The Committee of the Association are of the opinion that the following castes should be included among the untouchable castes :— 1. Mahar ; 2. Mang ; 3. Chambar (Mochi) ; 4. Dheda and 5. Bhangi ; while Kolis, Bhils, Gondas, Kathodis, Warlis and Waghris may be included under the head of aborginal tribes.
(*b*) Do the Untouchable castes observe untouchability amongst themselves ? If so, grade them according to the degree of untouchability.	(*b*) It is generally known that even amongst themselves the different untouchable castes maintain a distinction and observe a sort of inter-caste untouchability. But the information available to the Committee is not enough to enable them to grade the castes according to the degree of untouchability observed by any one of them in respect of any other.
2. As the expression " Depressed Classes " is too indefinite and as the word " untouchable " is offensive, can you suggest any other term less offensive and sufficiently definite to include only such classes and castes whose touch is deemed to cause pollution ?	2. It would be difficult to have a word describing these classes which would be at once more definite than " Depressed Classes " and less offensive than the word " untouchable " now in use. The word " asprushya " might be adopted to see whether it is more acceptable to those to whom it is intended to apply. It is a word in common use by Marathi newspapers all over Maharashtra, and it has not been found objectionable.
EDUCATION.	
3. What are the obstacles to the spread of education among the untouchable castes and Aboriginal Tribes ?	3. The undying prejudice of the other castes against the untouchables has been entirely responsible for their backwardness in the matter of education. The many pious resolutions for the removal of the stigma attaching to untouchability remain a dead letter. The best efforts of reformers have not secured them any advance in their social status, nor have they brought them within any measurable distance of the goal of free peoples who could mix with their fellow-beings belonging to the other castes without fear of being hounded out.
4. How far can these Castes and Tribes beneficially take advantage of the schools meant for the general public or do you advocate separate schools where the population justifies them ?	4. The Association has no information which would enable it to say definitely how far these castes and tribes beneficially take advantage of the schools meant for the general public. In some places, there has been an appreciable advance in this respect, which is more than counter-balanced by the numerous schools for the general public which forbid entry to children drawn from these classes.
5. Do you advocate any changes in the curriculum of the Primary Schools which are specially established for these Castes and Tribes from (1) Infant to fourth standard, (2) Fifth to seventh standard, with a view to promote vocational training amongst them ?	5. In the absence of a copy of the curriculum in force in Primary Schools, it is not possible to express an opinion as to the necessity or otherwise of advocating any changes therein.
6. Do you advocate that the teachers of these special schools should be drawn mainly from the same castes as the scholars ?	6. It would be advisable to have the teachers for these special schools drawn from the same classes to which the pupils belong. It would ensure a more sympathetic attitude on the part of the tutorial staff.
7. Do you advocate the advisability of establishing Boarding Schools for these Castes and Tribes supplementary to ordinary special schools ? Can you suggest how the expenditure should be met ? Could or would the parents pay part of the cost ?	7. It would be advisable to establish Boarding Schools for these castes and tribes supplementary to ordinary special schools provided there is a reasonable prospect of inducing parents to send their children to them. We suggest Government should meet the expenditure incidental to their establishment. The children's parents could hardly be expected to contribute even a portion of the cost.
8. How far do you think the spread of higher education among the intelligent members of these communities raises the status of their respective communities, and if so, can you suggest any measures for attaining this end ?	8. If these communities are to be brought into line with other communities in respect of their usefulness as members of society, the education of an increasing number of their members alone will serve to add to their self-respect and contribute to their sense of civic responsibility—two important factors which would enable them to take their proper share of the task of freeing a large number of their fellow-beings from the curse of untouchability. There are indications to show that educated members of these backward communities are not

The Depressed Classes and Aboriginal Tribes Committee's Questionnaire.	*Committee's Answers.*
	looked down upon by the more advanced communities and it may reasonably be expected that simultaneously with their advance in education and the gradual loosening of the hold which orthodoxy exercises over the minds of members of sister communities, their social status may be improved.
	To attain this end, no single measure can be recommended, but Government may certainly hope to add much to what they have already done for their uplift by instituting a large number of scholarships for members of these communities to enable them to rise superior to the consciousness of inferiority which has held them down in the past.
9. (*a*) Should separate scholarships for Primary, Secondary and Collegiate courses be allotted for (1) Untouchables and (2) Aboriginal Tribes, with the proviso that the unused balances are carried forward with a view to their use in future years for the same purpose, if suitable candidates are not available in any particular year ?	9. (*a*) It is desirable that separate scholarships for Primary, Secondary and Collegiate courses to be allotted for these classes should have a proviso that in case where it is not possible to award them in any one year failing suitable candidates, they should not lapse, but be permitted to be carried forward to the next year.
(*b*) What should be the value of each scholarship in each of the three stages of education ?	(*b*) It would be for Government to determine the amount.
(*c*) Should all the pupils be given cash scholarships or other assistance in all the three stages of education or a percentage only and if so, what percentage ?	(*c*) It would be preferable to give cash scholarships rather than any other form of assistance to students in all the three stages of education enumerated above.
10. Is it desirable to make special facilities for training classes for both unqualified and untrained teachers from these Castes and Tribes ?	10. The value of having trained teachers has been well recognized now. It is the opinion of the Committee of the Association that special facilities should be extended to members of these communities who show a special aptitude for teaching work, to qualify themselves as teachers and Government should encourage by means of scholarships or otherwise, their admission to existing Training Colleges for Teachers, with a view to train them as such.
11. (*a*) Has the transfer of Primary Education from the Provincial Government to the School Boards of the Local Authorities affected the spread of Primary Education amongst these people ?	11. (*a*) The transfer of the control over Primary Education from Government to local bodies has not enlarged, to any great extent, the scope of the tuition afforded, under the Primary Education Act, to children of these communities. But it is permissible to hope that this state of things will alter and give place to a greater extension of the utility of the Act in view of the recent manifestations of public opinion in favour of doing a great deal more for them than has been ever attempted before.
(*b*) If the transfer has affected it adversely would you advocate a special agency for taking charge of these schools and if so what form should this agency take ?	(*b*) The Committee feel that, in the absence of more definite data, it is difficult to speak with any authority, of the necessity or otherwise of a special agency taking over the management of these schools.
(*c*) Alternatively, assuming you advocate the continuation of the control of the Local Authorities, are you in favour of the establishment of a special Inspectorate to safeguard the educational interests of these classes ?	(*c*) To safeguard their educational interests in the period intervening between the present, and that in which it is found that the Act is more largely availed of by them, it would probably be found to be more adequate to employ a class of Inspectors drawn from these classes, rather than take away the administration of the Act from local bodies.
12. If the compulsory provisions of the Bombay Primary Education Act, 1923, are not likely to be applied to a particular area in the near future, would you advocate the application of compulsion to these classes only and if so how ?	12. It would not do to force members of these communities to send their children to primary schools under a penalty. They have been so long shunned and despised by the other communities that the employment of any stringent measures to ensure their compliance with the provisions of the Act would be more likely to defeat its own ends and delay the application of the Act even in those areas where it is being availed of to a limited extent by them.
13. Have you any suggestions for increasing the education amongst the girls of these classes and for their curriculum ?	13. The results of educating the boys of these communities should be awaited before proceeding with any suggestions that may be received for the education of girls.
14. Should special lessons be introduced into the curriculum of the ordinary schools inculcating the need for removing the injustice and wrongs done hitherto to these Castes and Tribes and urging the necessity of equal treatment to them ?	14. It is difficult to lay down with any certainty the necessity of introducing special lessons in the curriculum for the purpose mentioned in this section. Much would depend on the sympathy with, and understanding of, their condition shown by the

The Depressed Classes and Aboriginal Tribes Committee's Questionnaire.	*Committee's Answers.*
	teachers in devising primary lessons of this nature. There is an ever-present danger of their overdoing it. But a beginning might be made by telling these children in the course of talks that the teachers might occasionally give them, that in the sight of the Lord, all are one and no one is higher than the other.
15. (*a*) Has the Government Order, Educational Department No. P-23, dated the 23rd February 1923, regarding admission and seating of children of the Depressed Classes in ordinary schools been brought into force in your district ?	15. (*a*) The Association has no information on the subject.
(*b*) Are you in favour of stopping all educational grants where these orders are not enforced to ensure compliance therewith ? If not what other plenary measures do you advocate to secure the same end ?	(*b*) The Association does not favour the immediate stoppage of all educational grants made by Government to schools which may not have enforced the Order referred to in (*a*) above. Government might advisedly intimate to such schools their intention to stop the grant in the event of continued non-compliance with the Order, and demand an explanation as to their failure to do so, pending any final decision.

ECONOMICS.

16. (*a*) Do you know of any special Co-operative Society for these Castes and Tribes whether weavers, tanners, rope-makers, broom-makers or engaged in other agricultural or occupational employment ?	16. (*a*) The Association is not aware of any special Co-operative Society for the classes mentioned in the question.
(*b*) Do you think that these Castes and Tribes get sufficient benefit out of the general Co-operative societies or do you advocate the formation of special societies composed of them only ?	(*b*) The Committee of the Association believe that the general co-operative societies do not afford these communities the relief which, in their opinion, they are entitled to receive from them. The formation of special societies composed of them only would, to some extent, remedy their present grievances in this respect, but care should be taken to see that their foundation rests on a sound basis. If not, it is to be feared that their utility would be impaired.
17. Do any persons or groups out of these Castes and Tribes work as serfs to landholders or house-holders on account of their indebtedness, if so on what terms ? Please describe their normal condition. Are they attached to the soil and passed on from owner to owner ?	17. The Association is not in a position to say whether any persons or groups out of these castes or tribes work as serfs to landholders or house-holders on account of their indebtedness.
18. (*a*) What are the special impediments in the way of these Castes and Tribes following the ordinary occupations and professions open to all ?	18. (*a*) It might be stated that the force of custom has been overwhelming in the past in keeping these communities in the state in which they find themselves to-day. Their entire lack of education has also had a great deal to do with their present status. These two conditions may be said to have been responsible for the tyranny of orthodox opinion which has held sway for centuries past, aided as it was by the cardinal principle of Hindu law and ethics, imposing definite restrictions of custom and observance by dividing mankind into four classes and no other.
(*b*) Can you suggest any measures for the economic betterment of the occupational Castes and Tribes ? (*c*) Can you suggest any measures for the employment and economic betterment of non-occupational Castes and Tribes ?	(*b*) The Association has no specific suggestions to make for their economic betterment beyond reiterating that the gradual disappearance of age-old prejudice combined with an increasing sense of self-respect which can only come from educating themselves on modern lines would bring about an undoubted improvement in their economic status.
19. Do you favour the Mysore system or any other plan for the formation of colonies on forest or other lands for these Castes and Tribes where land is available ? If so, can you suggest any measure for supplying capital to such colonies ?	19. The experiment described in Appendix I to the questionnaire and initiated by the Government of Mysore is one which, having, as it does, certain possibilities for its extension to British India, should be attempted by Government, if it is possible for them to raise sufficient revenue to form the nucleus of a fund from which grants could be made to help such colonies being established.
20. (*a*) Do these Castes and Tribes perform any service for (*a*) Villagers and (*b*) Government and are they paid for the same and if so, whether by villagers or by Government or by both ? What is the nature of payment and is it adequate ?	20 and 21. The Association cannot say whether these tribes and castes perform any service for (*a*) villagers and (*b*) for Government, or whether they do any forced labour.

The Depressed Classes and Aboriginal Tribes Committee's Questionnaire.	*Committee's Answers.*
(*b*) Are they compelled to remove or skin dead animals and if so what do they get in return ? Are you in favour of such compulsion and if so for what reasons ?	
21. Have these Castes and Tribes to do any forced labour and if so, of what nature and what is its effect upon the moral and material well-being of these people ?	
22. (*a*) Is the employment of the untouchable Castes and Aboriginal Tribes in Public Service adequate ?	22. The Association is not in a position to say anything about their employment in the public services.
(*b*) Are there any departments of Government in which in your opinion these Castes and Tribes can be given preference in the immediate future in the matter of recruitment ?	
(*c*) Is there any ban on their employment in any department, Civil or Military ?	
(*d*) Have you any suggestions to offer with regard to the employment of these Castes and Tribes in service, public or private ?	
23. (*a*) Is indebtedness widely spread amongst these Castes and Tribes ? From which class of money-lenders do they usually borrow ? Have they, by reason of the fact that they belong to these Castes and Tribes, to pay higher rate of interest than is usually paid by members of the other communities and if so, what is the rate of interest ?	23. (*a*) It is difficult to assess the extent of indebtedness. It may be generally said that it would be greater in urban areas than in rural districts. In cities, it is believed, they resort to Marwari and Pathan money-lenders, and in villages, to Sowcars and sometimes to the land-holding classes. They do not pay a higher rate of interest by reason of their being untouchables.
(*b*) Do you favour any enactment such as the English Money-lenders Act, to prevent the usurious rates of interest being charged to debtors ?	(*b*) Legislation on the lines of the English Money-lenders Act is necessary to protect them from the clutches of their creditors.
(*c*) To what extent have these Castes and Tribes been dispossessed of their lands by their creditors as a result of their indebtedness ?	(*c*) and (*d*) The Association finds it difficult to state the extent of dispossession as a result of indebtedness.
(*d*) What benefit if any have these Castes and Tribes derived directly or indirectly from the application of the Deccan Agricultural Relief Act to your district ?	
24. Do you suggest that there should be any periodical investigation of the economic life of typical members of these Castes and Tribes with a view to compare their relative position with that of other typical villagers ?	24. The Labour Office might, with advantage, undertake the kind of investigation contemplated in this question. It would furnish reliable data for a comparison as to their economic position in relation to that of other types of villagers.
25. Is there any migration from these classes from villages to cities ? What are the causes of such migration ?	25. The Association has no reliable information regarding their migration to cities, but it could not be great as their very condition precludes the possibility of their leaving their homes to seek their fortunes abroad.
SOCIAL.	
26. Are there instances in your district where the wearing of clothes or ornaments usually worn by the higher classes is prohibited by the village public in the case of these Castes and Tribes ?	26. The Association has no information on the point raised in this question.
27. How far do the higher classes respond to the attempts of the untouchable castes for their own uplift ?	27. Thanks to the courage of social reformers of other communities, there has been an appreciable response from the general public to the call of raising their fellow-beings from the position of subservience and degradation in which these communities have fallen. Attempts to raise them to the level of the other communities spell enormous obloquy and meet with determined opposition from the ranks of the orthodox, steeped in thoughtless adherence to ancient usage and custom, and fettered by centuries of selfish teaching and hardened prejudice. The progress made during the last 50 years leaves room for the hope that, with the passage of time, the restrictions to which they have so long been subject, will vanish. There are signs already that the outlook towards them has altered. This may be seen in the throwing open of several schools to admit their children, and, best of all, their admission to temples from which they had been so long excluded.

The Depressed Classes and Aboriginal Tribes Committee's Questionnaire.	*Committee's Answers.*
28. What opportunities are there in your area for the members of these Castes and Tribes for mixing socially with other castes ? If there are none at present, would you suggest any measures for establishing contact ?	28. There is nothing to guide the Association in giving its opinion as to whether there are any, and if so, what opportunities for members of this class to mix socially with other castes.
29. For the furtherance of prohibition amongst these classes, do you advocate any changes in the present Abkari policy of Government ?	29. To lessen the drink evil among these castes and tribes, a change in Government's abkari policy is indicated, but it is for the Provincial Legislative Councils to determine its direction in order to further prohibition not only among these classes but even among the general public.
30. What steps, if any, would you suggest for improving the housing and the sanitary condition of the areas in which these classes live ?	30. The Association is of the opinion that local bodies and agencies for social service work will be in a better position to answer this question.
31. Are these Castes and Tribes admitted ordinarily in dispensaries, hospitals and *dharmasalas* and are they allowed the use of wells maintained by Government, Municipalities and Local Boards ?	31. So far as the Association is aware, there is no prohibition to the admission of these castes and tribes to dispensaries, hospitals and *dharmasalas* and there are orders allowing them access to wells maintained by Government and local bodies, but the existence of caste prejudice is so great yet that they are not in a position to insist on the strict observance of these orders.
32. (*a*) Assuming that there is untouchability towards the lower grades of untouchables by the higher grades thereof, what measures do you suggest for meeting the wants of the lower grades of untouchables ?	32. (*a*) The Association submits that the spread of education is the only specific which it can confidently recommend for the removal of untouchability among the higher and lower grades of these castes and tribes.
(*b*) Do there exist in your area sufficient facilities for those castes lower down in the scale of untouchability for (*i*) the provision of drinking water from wells or taps and (*ii*) instruction in schools ? Do you favour such separate treatment ?	(*b*) The Association regrets it cannot furnish the information under this head.
33. What measures do you advocate for the stoppage of the evil customs of dedication of girls as Murlies, Devadasis, and Basvis, and males as Waghyas and Portas ?	33. Strenuous efforts made by men of the character and influence of Mahatma Gandhi have failed to make any headway against these evils, and it can only be left to education to effect a cure radical enough not to tolerate their existence in our midst any more.
GENERAL.	
34. Under the Rules framed under the Primary Education Act, 1923, the list given under " Depressed Classes " contains in addition to the untouchable castes and aboriginal tribes, a number of castes which are touchable though backward. Does this grouping hinder the election of members of the untouchable castes and aboriginal tribes to District or Municipal School Boards, and if so, what remedy would you suggest to ensure this privilege being enjoyed by these Castes and Tribes ?	34. It is the Association's view that the rules referred to herein are in need of revision in order to make them conform with, and meet the requirements of, the different classes mentioned.
35. (*a*) Are any members of the Untouchable Class and Aboriginal Tribes elected to Village Panchayats ? If not, would you favour the principle of reservation of seats being introduced in the constitution of the village panchayat to secure their representation ?	35. (*a*) The Association is unable to say whether these classes find representation on Village Panchayats. If they do not, the Association is in favour of reserving seats specially to ensure their finding seats on such Panchayats. But before making privileges like these available to them, the Association is strongly of the opinion that a further and a more rapid advance in education, both primary and secondary (if not collegiate), must precede any scheme designed to better their condition. In its advance, the utility of appointing a larger number of members of these tribes and castes on Village Panchayats, local boards or urban municipalities would be doubtful and could not be construed as any gain to them.
(*b*) Are these Castes and Tribes represented on local bodies in your area ? Is their representation adequate ? Should such representation be through election, nomination or reservation of seats ?	(*b*) These castes and tribes do find representation on public bodies in urban areas, and looking to the fact that they do not represent any very large number, it could not be said to be inadequate. For some time to come, nomination should be the means employed for their appointment.
36. Would you favour any special Officer being appointed permanently to act as a protector of these Castes and Tribes as in Madras ; if so, what would be his main duties ?	36. The Association would like to see the appointment of a special officer corresponding to the Labour Commissioner in the Madras Presidency, whose duties would be to protect the interests and advance the well-being of these communities in the directions outlined in Appendix II to the questionnaire.

No. D. C. 595—of 1930.

DHARWAR, *3rd February* 1930.

THE SECRETARY,

THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I have the honour to acknowledge receipt of your No 222/35 dated the 28th January 1930 enclosing replies to the questionnaire. On behalf of the Committee I would like to express our gratitude for the valuable assistance you have given in the work of our Committee. —I have, etc.,

H. STARTE,
Chairman of the Depressed Classes and Aborginal Tribes Committee.

APPENDIX 43.

HANDLING OF MONEY ORDERS OF OPERATIVES BY MILLS.

No. 892/105 OF 1930.

THE MILLOWNERS' ASSOCIATION,

BOMBAY, *29th April* 1930.

ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

I am directed by the Committee of the Association to address you regarding the advisability of your undertaking to carry out certain recommendations which they desire members to adopt in regard to the arrangements to be made by them to facilitate the remission of money up-country by operatives through the Post Office.

Members are no doubt aware of the practice now in vogue for workpeople to go, on or soon after pay-day, to the nearest Post Office and attempt to book a large number of money orders which the postal staff at small offices are unable to deal with expeditiously, causing considerable delay to the workpeople and inconvenience to themselves.

It is, therefore, now proposed by the Committee that particulars of all money-orders which your workpeople desire to send should be made out by the mill clerical staff under the manager's supervision and sent to the Post Office in one lot with a covering list and a cheque for the total amount to be remitted.

This practice has now been adopted in certain mills in Bombay and has been found to work satisfactorily. The same procedure has also been adopted successfully by large industrial companies in Calcutta.

The Committee desire me to say that its general acceptance and adoption by members will serve to prevent work people from leaving the mill premises for any length of time and that it will also be the means of saving them the time taken to write out or have the money orders written out for them individually.

In commending this suggestion to members for their acceptance, the Committee feel sure that it will meet with their approval and that they will see their way to adopt it, at an early date.

I shall much appreciate your letting me know whether you are prepared to fall in with the Committee's proposal and if so, when you will be introducing the system in your mill.—Yours, etc.,

T. MALONEY,
Secretary.

APPENDIX 44.

KEITH ROBINSON VISUAL EDUCATION SERVICE.

No. 2886-79 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *26th November* 1930.

TO ALL MILLS IN THE CITY AND ISLAND OF BOMBAY.

DEAR SIRS,

I am directed to inform you that the Committee of the Association have decided to recommend all mills in the City and Island to adopt the Keith Robinson poster service. The service is designed :—

(1) to stimulate the workers' interest along right lines ;
(2) to improve efficiency by the avoidance of common faults ; and
(3) to promote *esprit de corps* and loyalty to their employers.

The proposed service has been examined by a comprehensive committee of Managers, a copy of whose report is enclosed herewith.

You are now asked to state whether you are prepared to adopt the service in your mills for an experimental period of six months on the understanding that the scheme will be proceeded with by the industry as a whole if mills employing more than 60,000 people in the aggregate agree to come in.

I might state that the cost of the service will vary according to the number of operatives covered. If the number is between 50,000 and 60,000, the cost per head per month will be 1.3 annas. If the number covered exceeds 100,000, the cost will be .816 annas per month per head. On this basis, the monthly expenditure on the service for a mill employing 1,000 operatives would be roughly Rs. 80, if mills employing 50,000 operatives participate ; and Rs. 50 per month if mills employing 100,000 operatives come in.

For your information I may state that the Bombay Dyeing and Manufacturing Co., Ltd., and the Kohinoor Mills Co., Ltd., have already intimated their provisional consent to adopt the scheme.

If you require any further information or explanation in regard to this scheme, I shall be pleased to arrange for Mr. Keith Robinson to call and see you.

Will you be good enough to give the contents of this letter your early consideration and favour me with a reply during the next 10 days, to enable me to take the preliminary work in connection with the introduction of the service in hand ?—Yours, etc.,

T. MALONEY,
Secretary.

REPORT OF THE MANAGERS' SUB-COMMITTEE.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *11th November* 1930.

SUBJECT:—*Scheme for the advancement of industrial efficiency in Bombay Cotton Mills.*

By a resolution of the Committee dated the 3rd November 1930 we were directed to consider and report on the advisability of adopting the special "Keith Robinson" Service, which is described as having for its object increased efficiency, better co-operation and the diminution of preventable losses in the mills. In order to appreciate fully the scope and utility of the proposed Service, we met Mr. Robinson in the rooms of the Association, and at this meeting, the complete Service was explained to us in detail and afterwards discussed at great length. Briefly stated, the idea underlying the Service is the training of the workers along right lines by a system of visual education. As explained by Mr. Robinson, there are a great many general and special factors such as "idleness," "carelessness," "procrastination," "waste," "absenteeism," etc., which diminish production and efficiency, and increase overhead costs. Most of the losses arising from these factors can, it is claimed, be reduced, and the best means of achieving this result is to be obtained—and this is especially true when dealing with illiterate employees—by bringing home to them their common faults and stimulating their interest along correct lines by pictorial posters in preference to education by the written word or orally by the Managers. Provided that the mentality and psychology of the workpeople to be dealt with have been thoroughly studied, and that the designer has complete knowledge of the particular industry concerned and the faults, which it is most desirable to eradicate and the particular direction in which stimulation of effort is required, we unanimously agree that a process of visual education could achieve most desirable results at a reasonably low cost. The success which has attended similar schemes in India and other countries, and the popularity of services of this type amongst the large industries in other countries, ample proof of which was afforded to us, have led us to make the following recommendations:—

(i) that a specially designed service consisting of posters and miniatures with the necessary subsidiaries, suggestion forms and suggestion boxes, action cards and announcement forms, etc., should be introduced in the Bombay Mill Industry;

(ii) that it should, in the first place, be tried out for a period of six months in as many mills as possible;

(iii) that the service should be accompanied by the personal service and attention of Mr. Keith Robinson;

(iv) that the details of the service in so far as the subjects for presentation in the posters and miniatures are concerned, should be subject to the control of a special sub-committee of managers in order that the special needs of the industry may be catered for;

(v) that the price of the service to each mill should be based on the numbers of employees catered for in that particular mill.

We have been given to understand that provided the number of employees covered by the Service exceeds 100,000, the cost per head per month would work out at less than one anna, and that if a larger number of operatives are covered, the price per head will be correspondingly less. On this basis, the cost per mill per month would be comparatively trifling, and even though no wonderful results were obtained, the experiment would be well worth trying for the limited period which we have recommended.

We understand that the Committee of the Association have already been made aware of the details of the service and merely wished to know from us whether we consider its introduction feasible and advisable, and it is, therefore, unnecessary for us in this report to expound the details of the scheme more fully.

There is only one further point to stress, and that is that at all stages the Service should be specially adapted to the needs of the industry, and that the designs for posters, etc., should be approved either by a special Sub-Committee of the Association or a Sub-Committee of Managers before being finally adopted.

(Sd.) T. MALONEY,
Secretary.

(Sd.) J. PARKER.
(Sd.) W. F. HUNTER.
(Sd.) A. D. WALWYN.
(Sd.) M. E. CHINOY.
(Sd.) R. M. DARUVALA.
(Sd.) N. T. DIXIT.

No. 3036/79 of 1930.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *17th December* 1930.

ALL MILLS TAKING THE KEITH ROBINSON POSTER SERVICE.

DEAR SIRS,

SUBJECT :—*Keith Robinson Poster Service.*

I am directed to refer you to my letter No. 2886/79 dated the 26th November, and your reply thereto indicating that provided mills employing 60,000 operatives agreed to take up the service, your mills were also prepared to take up the service for an experimental period of six months. Up to the present, mills employing between 70,000 and 80,000 operatives have indicated their willingness to participate, and the scheme will therefore be proceeded with.

At a meeting of the Managers' Sub-Committee held yesterday, it was decided that the service should be commenced round about the end of January or the beginning of February. The exact date will be notified to you later.

I have now to request that your Manager should be instructed to take in hand the making of frames suitable for exhibiting the posters. The size of the posters will be exactly 20" wide by 30" deep. The number of frames required will be 1 per 100 operatives employed in your mill. The detailed arrangements in connection with the introduction and running of the service in individual mills will be discussed with the Managers of individual mills taking the service by Mr. Keith Robinson who, for this purpose, proposes to call at the mills during the first 15 days in January.

In order that we may correctly estimate the number of posters and miniatures to be supplied to each mill, it will be necessary to know the exact number of operatives employed daily. The average number of workpeople employed in your mills, according to the last Mill Statement, was . Will you please let me know whether the above number represents the total of your labour force to-day? If not, will you please let me know what figure would represent the number employed in your mills to-day? On receipt of this information, I shall make arrangements with Mr. Robinson to supply you with the appropriate number of posters, miniatures, etc., etc., from time to time.

In deciding on the subjects for and the appropriateness of the designs for the posters, Mr. Keith Robinson, and the Managers' Sub-Committee are working in the closest co-operation. The first four faults for which corrective posters are being designed, are :—(*a*) absenteeism, (*b*) waste, (*c*) idleness, and (*d*) carelessness. The Sub-Committee would, however, be glad to receive any other suggestions which you may have to make for poster subjects.
—Yours, etc.

T. MALONEY,
Secretary.

Report for the year 1930.

Section IV.

SPEECH OF THE FINANCE MEMBER

ON

INTRODUCTION OF BUDGET FOR 1931-32.

SPEECH OF THE FINANCE MEMBER ON INTRODUCTION OF BUDGET FOR 1931-32.

INTRODUCTORY.

Another year has passed and we meet once more in this Chamber to take stock of the business side of Government.

I think I may feel assurance that all Members of this Assembly, in whatever quarter of the House they sit, will agree with me at least in one thing, and that is that we meet in circumstances of great difficulty, and that the responsibility of which I have to render account to-night is a heavy and perplexing one.

2. If I can secure agreement from all sides on this point, perhaps it is not too much to hope that Honourable Members will carry their sympathy a stage further and approach the consideration of the problems and proposals which I shall explain to-night, in a spirit which recognizes that the difficulties are mainly inherent in the present situation in India and that they require a common effort for their solution. Let me explain what I mean by this.

3. So far as economic factors alone are concerned, our problem is one which the whole world has to face, and in fact, our situation in India is, in that respect, easier and more straightforward than that of most other countries. But in India we have this added complication—that we are passing through a period of great political stress and strain, and stand on the eve of a fundamental change in the system of Government. This complicates the situation in many ways, and the one difficulty reacts on the other. For, on the one hand, the economic situation could be more easily dealt with if we stood on more stable political ground, while, on the other hand, the political changes could be more easily effected if the country were not in the midst of these economic difficulties, There is an old English saying : " Don't change horses in the middle of the stream." India to-day has to consider a change in political horses just when she is crossing a stream of economic difficulties which is sweeping down in dangerous flood upon her. If the operation of changing horses is to be accomplished without disaster to India, then all who are engaged in it must work in co-ordinated co-operation.

4. As a preface to my business statement, I will say this. Times are bad. We all know that. But there are two thoughts which we should not forget. The first is that India is not alone in this economic adversity. It is a condition through which the whole world is passing, and I am convinced that the state of many countries is, beyond all comparison, worse than that of India.

The second is that the country has been through such times before. Economic life at least in the modern world, moves in cycles, or with ebb and flow, We are on the ebb now, but it is a safe prophecy that the tide will turn.

5. It is important to remember these things, not as affording any justification for thoughtless optimism or for lack of determination in dealing with the present problems, but in order to preserve a sense of proportion both as regards those problems and the remedies. So far as India is concerned, the fundamental position is still sound. The time has not yet come for panic measures or desperate experiments which might land us in unknown complications or endanger the efficiency of the whole machinery of Government. What we need rather is to give unremitting care to details, to stick to principles of sound finance, to work hard, keep our heads, and pull together. Above all, it is necessary to be sound in our finance. There must be no doubts about our determination in this at the present critical time.

6. *Economic review.*—I must now turn to my main task to-night. For the purpose of the review and the forecast which are necessary, our Government finances are in this period so affected by surrounding conditions that, in order to judge the present position and to forecast the future, a very careful study of those conditions is necessary. In order to assist Honourable Members and the public, on whose proper understanding of the position we so

much depend, I have had prepared an economic review of the main items of trade for the past calendar year. This has been done by Dr. Meek, the Director-General of Commercial Intelligence and Statistics, and will be distributed at once with the usual financial papers. This step represents an effort to provide information in more up-to-date form than is available from the usual annual trade review—which normally appears rather too late after the event to be of full value.

7. It would be impossible for me to-night to attempt anything like an exhaustive account of the situation and I shall content myself with referring to certain main features and stating certain broad conclusions.

8. *Trade depression and fall in prices.*—So far as concerns those conditions which normally affect our Indian estimates, there is nothing adverse of which to complain. Crops during the agricultural season 1929-30 were fairly good and the monsoon of 1930 was generally normal, producing, on the whole, satisfactory results. On the other hand, the year which we are just completing has witnessed one of the worst industrial and trade depressions in history. The downward trend of the trade movement started in October 1929 after the Wall Street collapse in America and from there the movement spread to other countries all the world over. The depression deepened at an accelerated rate in 1930, and conditions became progressively worse as the year advanced. As a result of the fall in prices and the trade depression, practically all classes in all countries are suffering from a lack of purchasing power. It is too early yet to say whether the bottom of this movement has been reached, but in considering prospects for next year, I think it is necessary to reckon that, as regards prices and the general volume of commercial activity throughout the world, recovery will be slow.

9. The fall in prices has affected most severely those countries whose economic activity is mainly directed to the production of primary agricultural products. This is brought out most clearly from the index numbers of wholesale prices in various countries, for, in India, the fall in the Calcutta wholesale prices index corresponds very closely with the falls in countries like Australia and Japan, and is heavier than the fall in the wholesale figures for the United States or the United Kingdom. The same point is seen by comparing falls in the prices of articles which India exports with the fall in the prices of those articles which she imports. The fall in the former between September 1929 and December 1930 was 36 per cent., and the fall in the latter 16 per cent. India may therefore perhaps be said to be going through the worst time now. She has felt the severity of the fall in the case of what she has to sell, but has not obtained a corresponding advantage of the fall in prices of what she has to buy.

10. *Political situation.*—Apart from the effects of the economic crisis, the situation in India has been aggravated by special factors which are only too familiar—internal disturbances and the uncertainty caused by the prospects of fundamental constitutional changes.

11. Now, judging from questions which have been asked in this Assembly and discussions in the press, a good deal of interest has been taken in the question as to how much of the present economic depression in India is due principally to world causes, and how much to political disturbances in India and to certain special features of the civil disobedience movement. If discussion on this subject is to be used as a basis for a campaign of recrimination, that is a purpose to which I do not intend to lend myself to-night, but there is some practical importance in making an objective study of the situation in order to form an opinion as to the extent of improvement for which we may hope if normal internal conditions and confidence in the future can be restored.

The facts recorded in the Report which I am circulating, will enable Honourable Members to form an opinion on certain aspects of this question. If I were to endeavour to answer it shortly, I should summarise my views as follows.

12. So far as the total volume of India's external trade is concerned, the main course of events has been determined by world economic conditions. Exports have kept up well in volume, and the total imports have not declined to a degree appreciably out of proportion to the drop in the value of the exports. On the other hand, certain classes of imports have shown major variations from the normal—notably cigarettes and cotton piece-goods, but, as to the latter, it is necessary to remember that a part of the variation might have been expected as a result of the higher import duties imposed last year.

13. On the other hand, although the course of external trade may have been mainly governed by economic causes, internal trade has suffered disastrously as a result of political disturbances. Un-necessary losses to private traders must have been very great, while enormous sums of money must have been diverted from productive purposes. This kind of effect is seen in Provincial budgets, but there must be much more which does not appear in any public accounts.

14. Lastly, and above all, the most damaging effects have been caused in what I may describe as the region of Finance. The implications of the movement have weakened confidence in India as a field for investment both at home and abroad, and this has led to a decline in the price of Indian securities, both Government and private, to a lack of credit for traders and of capital for new enterprise, and to a steady export of capital from the country. This has meant increased expenditure on loans for Government and has forced Government to take measures to protect the position which have resulted in high money rates, with a consequent increase in the difficulties of traders in these very difficult times. With these particular points I shall have to deal more fully later.

15. I have stated the case in the preceding sentences with studied moderation, but I must guard against that moderation being misunderstood. The country has, it is true, survived the past year without irreparable disaster. But the reserves and credit of all—individuals and public authorities alike—have been seriously weakened, and any continuance of internal disorders is a matter which all who have the true interests of India at heart must view with the gravest possible concern. It might, in fact, mean that India, on the day when she should be inaugurating her new constitution with bright hopes of success, would find herself, instead, struggling desperately for mere existence in a morass of economic troubles.

This is the general picture which I would give.

16. *External trade.*—As regards external trade there are some features which deserve special comment.

The visible balance of trade in favour of India (including private imports of treasure) for the first 9 months of the current financial year was 34.43 crores comparing with 41.62 crores for 1929, 39.76 crores for 1928, and 33.07 crores in 1927. The balance was therefore not strikingly worse than the average of the last few years and was actually better than in 1927.

As against this, of course, the value of trade has declined enormously—exports of merchandise for the 9 months being down by 61 crores, as compared with last year, and imports by 56 crores.

17. But, in forming a view of the state of Indian trade, it is necessary to consider the volume as well as the values. If we compare the results for the calendar year 1930 with the calendar year 1929 and reduce them to a common basis as regards price, we find that the volume of exports declined by less than ½ per cent. (to be exact .4 per cent.), while the volume of imports declined by just under 18 per cent. This greater decline in the volume of imports was natural. The country pays for its imports with its exports and since, as already pointed out, the price of the goods India exports fell much more than the price of goods which she normally imports, the same volume of the former could only buy a smaller quantity of the latter.

It is, I think, worthy of special comment that, in these times of bad world conditions and of general over-production of the agricultural commodities on which India relies, she has been able to maintain the volume of her exports. It is a sign of general health in the economic condition which, in spite of the diminished prices received, must, on an impartial view, be regarded as satisfactory.

18. As regards the export trade, the main facts to note are the large decline, both in quantity and value, of jute exports, and the satisfactory position, at least as regards quantities of exports, shown for Indian cotton. Exports of raw jute, on the nine months to date, show a fall of nearly 12 crores—a decline in value of 54 per cent. and in quantity of 29 per cent. Cotton exports for the nine months are up to last year's level, but show a decline in value of 24 per cent. I should like to say something about cotton, for, although the present

price is so unsatisfactory, this is an item which has certain very encouraging features for India's future, while there are important economic lessons to be learnt in this particular case. There is no doubt that Indian cotton is steadily gaining ground in the world's markets. For 1930 the total exports were 727,000 tons as against 702,000 in 1929. This increase is extremely satisfactory in times, like the present, of diminished consumption throughout the world. Many manufacturers, especially in Lancashire, are now adapting their mills so as to substitute Indian for American cotton. The new Lancashire combine—the Lancashire Cotton Corporation—whose mills a year or two ago only took about 10,000 bales a year of Indian cotton, hope shortly to be taking up to 4,000 bales a week and eventually more than double this quantity. But the strength of the Indian cotton position depends on its price. It is being bought because it is cheaper than American cotton. If the relative price of Indian cotton is forced up, the advantage will disappear, and the tendency which is now going on for a change-over to Indian cotton will be stopped. I mentioned this because there have been frequent demands that Government should intervene to support the price of Indian cotton. We could not accede to these demands because we felt that experience proved that all such attempts made in other countries to interfere with normal economic forces had ended disastrously. But it might have had an added evil effect in the case of Indian cotton, because if special efforts had succeeded temporarily in putting Indian cotton up to an artificially high level, they would just have defeated that tendency—so favourable, in the long run, to India—of which I have been speaking, and checked the establishment of a permanent new market for Indian cotton.

19. These are some of the points which, I think, are worthy of notice. If there are any favourable features or if the evidence shows that the underlying position is healthy, these things do not of course counteract the immediate effects of the great drop in the value of trade and the consequent serious direct loss to Government revenues from customs duties or the indirect loss through lower trading profits.

20. *Revised estimates for* 1930-31.—The figures which have already been before the House in connection with the Railway estimates, have shown with unpleasant clarity the scale of deterioration which has to be faced. These Railway results have not, of course, as yet (owing to the method of calculating the Railway contribution) affected our normal revenue, though they have had a serious effect on our ways and means position, and they have raised a danger signal for revenue also in the future.

21. Apart from this, I shall only refer now to the most important features in the results for the current year, for the details of the revised estimates are shown in the Financial Secretary's Explanatory Memorandum which will soon be in the hands of Honourable Members along with the other budget papers. I expect that we shall lose as much as 9½ crores under Customs, of which cotton piece-goods and jute contribute 3,45 lakhs and 85 lakhs, respectively. To the extent that duties are specific, we are hit by the reduction in the volume of imports and exports. To the extent that the duties are *ad valorem*, revenue automatically falls even if the volume of imports is maintained at the former level. Under Taxes on Income, I expect that we shall lose 2.20 crores notwithstanding the fact that the assessments have reference to the incomes of the previous year. The revenues of the Indian Posts and Telegraphs Department have also been seriously affected by the prevailing conditions and the working of the Department is expected now to results in a loss of no less than 1,36 lakhs against 48 lakhs anticipated a year ago. The deterioration on the Finance headings is in a large measure due to the ways and means operations of Government which I shall deal with later. The main items of deterioration as compared with the budget may now briefly be summarised as follows :—

	Lakhs.
Important revenue heads, viz., Customs, Taxes on Income, Salt and Opium (net) ..	12,10
Posts and Telegraphs (including the Indo-European Telegraph Department)	89
Finance headings, viz., Debt Services, Currency and Mint	1,38
Other heads	5
Total ..	14,42

As the final budget estimates showed a surplus of 86 lakhs, the revised estimates work up to a deficit of 13.56 crores.

PROSPECTS FOR THE YEAR 1931-32.

22. *General considerations.*—I can now turn to the estimates for 1931-32. In making these, I have been influenced by the following considerations. So far as concerns the special disturbances as affecting economic activity in India, we may at least hope that these will not be aggravated during the coming year, and that their effect will gradually diminish. On the other hand, so far as general conditions are concerned, although I believe that a return to peace and co-operation in India might have a direct influence on a world recovery, nevertheless, it would be prudent to reckon that as regards the general level of prices, and as regards the general volume of commercial activity throughout the world, recovery will be slow. There is a mass of wreckage to be cleared away, and although there are signs that we have reached the limit of the ebb, nevertheless, some time must elapse before the tide sets strongly towards a permanent recovery in world conditions. On these grounds I think it necessary to be cautious in the revenue estimates for next year. And I would at this point emphasize that a very special duty rests on those of us who are responsible for handling public affairs in this transitional stage and on the eve of constitutional changes. That duty is to face and overcome present difficulties with present measures, and not to leave an unsound position with hidden weaknesses to our successors.

At the same time, we must not go too far in our pessimism. For, a policy which magnifies unduly the burden to be put upon the tax-payer of to-day, may defeat its own object by placing upon the commercial life of the country a load which would itself retard recovery.

23. Keeping these counterbalancing considerations in mind, I have framed the revenue estimates on a basis which is cautious so far as world conditions are concerned, but which otherwise assumes fairly normal conditions in India.

24. I must now turn to the problem of balancing the budget, and endeavour to show in broad outline the component elements of that problem. The best way in which to do this is to take, as a basis for comparison, the budget figures for the current year and show how our prospects for next year have deteriorated. In this way I can make clear what is the gap which we have to fill—a gap which can only be filled by making, on the one hand, cuts in expenditure and, on the other, providing new sources of revenue.

The position from which I have to start presents itself as follows.

25. *Tax revenue.*—I calculate that we must face a fall in tax revenue, as compared with the current budget estimates, of no less than 13.16 crores. In order to make clear the main features, I need only now refer specially to the large heads of Customs and Taxes on Income.

For Customs I estimate total receipts of 46.64 crores, which is 8 crores worse than the budget estimates for the current year, but 1½ crores better than what we now expect to realise this year. It would certainly not be safe to count on getting more than this, having regard to the low level of prices and the diminished purchasing power of India.

For Taxes on Income I estimate receipts of 13.50 crores which is 4½ crores worse than the current budget and 2.30 crores worse than what we expect to realise this year. Under this heading, of course, an improvement in internal conditions next year will not help us, for next year's income-tax assessments will be based on the current year's results, and so we shall suffer from the bad conditions through which we are now passing.

These two heads alone account for a deterioration of 12½ crores. Apart from this, there will be the normal drop in opium revenue, due to our policy of reducing exports, and other minor deteriorations which make up the figure of 13.16 crores which I have given as total loss on tax revenue as compared with the current budget estimates.

26. *Commercial undertakings.*—I come next to the prospects for the great commercial undertakings—Posts and Telegraphs and Railways.

As regards Posts and Telegraphs, business is badly affected by the current depression, and we must face a net deficit of 1.41 crores in the Indian Posts and Telegraphs Department, or, adding capital expenditure charged to revenue, of 1.52 crores. The budget estimate for the current year was bad enough, but the revised estimate under the head as a whole is 80 lakhs worse than that.

As to Railways, I need not say very much. Honourable Members already know the results from the Railway budget. Here, as I have also noted in the case of the current year, owing to the way in which the " Railway contribution " is calculated, our own budgetary estimates are not yet seriously affected. But that does not mitigate the serious nature of the underlying position, and I must here sound a serious note of warning. We are living on our Reserves now and this process cannot be indefinitely continued. If there is no improvement in sight by the end of next year, the whole position will have to be reconsidered. I will say no more on that subject at this stage. The actual Railway contribution is estimated at 5.36 crores instead of 5.74 crores in the current budget, so that here we have a deterioration of 38 lakhs.

Taking these figures together with those for Posts and Telegraphs, the total deterioration on our main commercial undertakings is 1,18 lakhs.

27. *Finance.*—Next we must consider the general Finance headings, Interest receipts, Currency and Mint receipts, Interest on Debt and the Reduction and Avoidance of Debt provision. It is right, for a proper understanding of the position, that these should be considered together.

These headings have a most important bearing on the financial results this year, and I shall deal with them more fully when reviewing our general financial policy later in my speech. For the present, I merely wish to state the actual facts. Our position has been adversely affected under these headings in three ways:

First and mainly, there is a loss of profit to the Government from currency, partly owing to the decreased volume of currency in circulation, which is a necessary result of the general fall in prices and the decreased commercial activity, and partly owing to lower rates of interest on the Gold Standard Reserve. The former, under the headings Currency and Mint, accounts for a net deterioration of 2,27 lakhs, and the latter, under the heading Interest receipts, for a deterioration of 54 lakhs.

Secondly, there are higher charges on Interest on Ordinary Debt due to increased rates of interest payable on new loans and to the borrowing necessary for covering the deficit in the current year. Under this head, however, the net deterioration is only 1 lakh, because we have revised the basis on which interest charges are made to the Commercial Departments. This revision—which has already been explained by my Honourable Colleague, Sir George Rainy, in introducing the Railway budget,—has done no more than to put upon the commercial undertakings the full cost of the Government loans from which they benefited. The previous method of calculation meant that general revenues were actually losing interest on a part of the loans made to Commercial Departments.

Thirdly, there is an increased charge, under the heading Interest on Other Obligations, of 16. This increase is accounted for by the larger liability for bonus on cash certificates, which is 22 lakhs higher this year. Apart from this, the total balance of funds held by Government is reduced—mainly owing to the reduction in the Railway Reserve Fund balance.

Lastly, there is the automatic increase, in the provision for Reduction and Avoidance of Debt, of 78 lakhs. This is a heavy item, but at this stage in India's constitutional development, when the outside world is watching closely the effect of the coming constitutional changes on India's financial stability, I am sure that all Honourable Members will agree that it would be fatal to make any diminution in this provision.

28. To sum up—the total deterioration under the Finance headings is 3,76 lakhs, of which 2,81 represents the diminution of profits from currency, mainly due to the decreased volume of currency in circulation, and 95 increased net charges for debt, of which no less than 78 is due to the automatic increase in the Reduction and Avoidance of Debt provision.

29. We can now survey the whole of the picture of which I have thus presented the main features. Comparing the forecast for next year with the current budget, we lose—

13.16 crores in Tax revenue,

1.18 crores on Commercial Departments, and we are worse off by

3.76 crores on general Finance headings. This means a total deterioration of 18.10 crores as compared with the budget estimates for the current year. As those estimates provided for a surplus of 86 lakhs, the net deficit, on the basis of the current year's figures for all the other items, would be 17.24 crores. This is the gap which we have to fill either by cutting down expenditure or finding new sources of revenue. To this task I must now turn.

30. *Military expenditure.*—I propose to deal first with military expenditure—and here I am glad to say that we can put forward a substantial reduction of no less than 1,70 lakhs, bringing the figure (exclusive of the Territorial Force grant) to 52½ crores. I do not think I need repeat the detailed explanations of the arrangement affecting the Army budget which I gave in my budget speeches of the last two years. But I must explain how it is possible to make this cut. The original plan was based on a stabilised budget of 55 crores for four years from 1928 to 1932 and this was the figure included for 1928-29 and 1929-30. In my last budget speech I explained that we had arranged to lengthen the period by one year and reduce the average amount for the remaining period to 54.20 crores. We propose to repeat the same process this year, thus spreading the re-equipment programme over one additional year, so that instead of allowing for a budget stabilised at 54.20 crores for the next two years with a reduced figure thereafter, we shall have a basic figure of 53.63 crores for three years. On top of this, by taking advantage of reduced costs of various articles and savings effected by the military authorities by their economy campaign, and also by post-poning part of the ordinary military engineering services, further cuts of no less than 1,13 lakhs have been made. I wish, however, to make it clear that the possibility of this economy depends partly on special savings and partly on the continuance of low prices for grain and other stores, so that it may not be possible to repeat it. This is an exceptional cut made in exceptional circumstances to meet the present emergency, and it means a retardation in the programme of re-equipment which the military authorities could not, acting purely on military considerations, have recommended. But they have proposed this special cut in order to help out the general situation, and I wish to take this occasion to express my ap-preciation of the way in which they have helped to reduce expenditure this year. I am afraid that many desirable projects for improving barracks and providing other amenities for the troops have had to be postponed, and in many cases officers who, according to the stabilised budget arrangement, had been led to expect that savings would be available for such projects have had to be disappointed.

The position has, however, been accepted, and I think it right that this House should know that a whole-hearted and substantial effort has been made by all the officers concerned to help in meeting the present financial situation.

A further small saving has been provided for in the Territorial Force grant, bringing the total military saving to 1,75 lakhs.

31. *Civil expenditure.*—This heading raises the whole question of retrenchment on which Honourable Members are doubtless expecting me to say a good deal to-day. I shall not shirk the task. I propose to divide it into two parts, first, dealing with what I will describe as immediate practical measures designed primarily to meet next year's difficulties, and secondly, discussing the possibility of a more far-sighted and considered policy for perma-nently reducing the general standard of Government expenditure. The distinction is perhaps not logically exact, because several of the emergency measures may have a permanent effect—but it is a useful distinction for my present purpose.

To put the same idea in another way, there are two questions before us : " What cuts can we make in next year's budget ? " and " What steps can we take to hammer out a policy of retrenchment which will have a lasting effect ? "

32. *Cuts made in the budget.*—I will start with the former and thus complete the budget picture. In considering this question, I must ask Honourable Members at the outset to appreciate the limitations and difficulties besetting the task. Although the Civil expenditure of the Government reaches apparently a large figure, the headings of normal administrative expenditure, which alone offer a straightforward task, are really confined to those shown in the accounts as Civil Administration and Civil Works, together accounting for about 16 crores Even in this reduced total, when one gets down to the actual task, the scope for action is further limited. Thus, about 3 crores out of this total represents expenditure on the North-West Frontier Province, and here, at the present moment, instead of finding a margin for economies, I am faced with new and irresistible demands for new expenditure. I say irresistible, for how can we resist the claim that in this centrally administered area the standard of services, education, health, etc., should be brought up to that of the adjoining and similar districts of the Punjab ? The most I can say in the face of such demands is that, in present financial conditions, we must advance slowly. But it has to be an advance. Then again, there are headings like Audit on which we spend over a crore, where the needs mainly depend on what the Provincial Governments require, while there are others where expenditure represents fixed liabilities. In the case of others again, fixed and increasing commitments have been recently undertaken as part of policies approved by this Assembly. I refer to such items as Agricultural Research grants, grants to the Aligarh and Benares Universities, and the development of civil aviation.

33. Apart from this, I would ask Honourable Members to appreciate the special work which is now falling on all Departments of the Central Government in connection with the constitutional Reforms. Special studies and enquiries are necessary in all directions, and this work is super-imposed on that of current administration, which in itself has been greatly increased owing to the demands made on the time of officials by this Assembly.

34. I have dealt so far with the general head of Civil Administration. There is one other main head where we have power to control expenditure and that is Civil Works. But here again our powers are limited. There is, first, the fixed burden of normal maintenance and repair charges, which can hardly be reduced, and to this must be added the cost of works actually in progress. These works cannot be stopped without involving real waste of public money.

35. It is necessary that these facts should be appreciated, though it is not for me to exaggerate the difficulties, and I shall welcome any support which I can get from Honourable Members in pressing for economies which do not endanger efficiency at vital points.

36. In any case, in spite of all the difficulties, we have made a great effort to restrict expenditure with results that are really substantial. In this we have of course had the advantage of the enquiry by the officer appointed last year to examine the course of expenditure, as to whose Report I shall have more to say later.

37. In the first place, on departmental expenditure we have made special cuts in the provision for contingencies and in the scale of certain allowances. These amount to 26 lakhs—an important percentage on the grants concerned. It is by the cut on contingencies that we hope mainly to check all minor extravagances and leakages. Then we have drastically curtailed expenditure on works for Frontier Watch and Ward to the extent of 22 lakhs and on other special grants to the extent of about 14 lakhs. As regards Civil Works, by refusing all new major works, by slowing up expenditure on works in progress, and by severely reducing the grant for minor works, we have made a saving of 33 lakhs as compared with the current year's grant.

In this way we have made special economies of about 95 lakhs, and to this may be added the automatic decrease—owing to smaller revenue receipts—in the Road Fund grant of 7 lakhs, which brings the total economy as compared with last year on this head to 1,02 lakhs.

38. Apart from these definite economies, other adjustments show a decrease of 24—bringing the total reductions up to 1,26 lakhs after allowing for several items of new expenditure in the North-West Frontier Province. Against this there must be put certain unavoidable increases and new demands which I reserve for special mention, although they are of a fairly normal nature. There is, first of all, the automatic growth in the pay-bill owing to the operation of the time-scale system which involves us in an extra charge of about 23 lakhs. Further, in spite of the present hard times, we have decided to include a provision of about 2½ lakhs as part of our programme for improving statistical records bearing on the economic condition of the country, while the grant to the Aligarh University will also go up by 3 lakhs. These items totalling about 29 lakhs reduce the net saving to 97 lakhs.

39. This figure of 97 lakhs may be fairly said to represent the economy in normal Civil expenditure this year ; but I have still to mention two very heavy non-recurring items, which would have had to be dealt with differently if I had not been able to balance them by a windfall on the receipt side which I must now explain. The two items of expenditure to which I refer are 34 lakhs for the census and 19 lakhs for abnormal capital expenditure (mainly for new aeroplanes and ground works) in connection with the plan for a State Air Service and the general development of civil aviation. The census is of course unavoidable, while, as to civil aviation, it is necessary to carry on with this expenditure unless we are deliberately to abandon the policy which has already been accepted by this House.

40. *A windfall.*—The special windfall to which I have referred is a sum of about 54 lakhs net to be realised from the sale of the Indo-European Telegraph undertaking.

In the course of this year the negotiations regarding the disposal of the Indo-European Telegraph Department have been concluded. For some time past, this Department has been running at an increasing loss, partly owing to wireless competition and partly as a result of the general trade conditions. Difficulties have also been experienced in administering this Department most of whose operations were conducted in Persian territory, and of late the Persian Government have been pressing for the transfer of control of Persia's internal telegraph system to Persian hands, a demand with which we had naturally considerable sympathy. Under the settlement now reached, it will be possible to satisfy Persia's national wishes in this respect by transferring the Persian Section of the Department to Persia, while, in consideration of our agreeing to release the Communications Company from an old agreement regarding the apportionment of the receipts, India receives a cash payment of £ 450,000 from that Company and also transfers the liability for maintaining and working the unremunerative Persian Gulf Section to the Company. After allowing for compensatory payments to the staff discharged and for various other adjustments, we shall realise a net sum of about 54 lakhs.

41. As the assets thus disposed of were originally paid for out of revenue, it is quite proper that the connected credit should be taken to revenue, and, as I have said, I regard it as specially balancing, and in a sense justifying, the heavy non-recurring expenditure on census and civil aviation which unfortunately falls on next year.

42. *Gap to be filled.*—As the receipt is 54 lakhs and the provision for these two items is 53, that gives me 1 lakh in hand to be added to the net saving of 97. Adding the resulting figure of 98 lakhs to the saving of 1,75 lakhs on the Military budget, we have a total of 2,73 lakhs to put against the deficit of 17.24 crores with which I started.

This therefore reduces the gap to 14.51 crores, and this is the sum for which we must provide by new taxation.

43. *Retrenchment Committee.*—But, before I explain my proposals for taxation, I must deal with the second aspect of retrenchment to which I have referred.

I hope that I have said enough to demonstrate that we have made a great effort this year to cut expenditure. But in times like these, when we are asking the House to impose upon the country a heavy burden of new taxation, I recognize that Honourable Members may legitimately demand some means of satisfying themselves as to the possibility of still further

and more permanent economies in expenditure. Speaking as Finance Member, I should welcome such a demand. We therefore propose that, if it should be the desire of this Assembly, there should be constituted a Retrenchment Committee consisting of five non-official members to be elected by the Assembly and two officials to be nominated by His Excellency the Governor-General, one of whom would be a representative of the Finance Department.

44. I wish to say something more than the mere announcement of this intention. Last year, when motions for general percentage cuts on all grants were moved by my Honourable Friend, Sir Hari Singh Gour, I emphasized to the House the danger of indiscriminate "axing." I think all of us have seen examples of this. In normal times expenditure inevitably grows from year to year. Then, for some reason or other —generally an economic crisis with a sudden drop in revenue—the burden becomes too heavy to be borne and there is a sudden demand for retrenchment. In such cases of emergency, the axe is often wielded with a view rather to immediate than to ultimate results. Indiscriminate cuts are made regardless of their effects —officials are discharged, and thereby additional pension charges are prematurely incurred—and then, when the sudden feeling of enthusiasm has calmed down, and the crisis is past, it is found that essentials as well as non-essentials have been cut away. New men are engaged, their salaries added to the extra pension charges of " axed " officials, and in the end the net result may prove, in many cases at least, to have been false economy. With these considerations in mind, I resisted last year the demand for indiscriminate cuts. I promised, on the other hand, that a careful analysis of the growth of expenditure in the preceding five years should be prepared and laid before the House. I wanted Honourable Members to see exactly where and why expenditure had been increased, so that they might launch a well-directed, and not an indiscriminate, attack on the position. This analysis will now be available for them in the form of a very full Report by the officer whom we specially appointed for this duty. His Report will show exactly why, how, and where expenditure has grown, and indicate the main fields to which the search for economies can be most usefully directed. The Retrenchment Committee will this be able to start work with the assistance of much valuable material with all the preliminaries for their work carefully prepared.

45. *Mr. Jukes' Report.*—I must here make a digression to explain that, owing to circumstances beyond our control, there has been a delay, which I regret, in completing this Report. Mr. Jukes—the officer appointed—after presenting an *interim* Report which was laid on the table during the last Simla session, had to be taken away from his work from the end of September till the middle of February in order to act either as Finance Member or as Financial Secretary in the absence, on duty in London, of Sir Arthur McWatters and myself. I had hoped that in the past two weeks he would have completed his Report for the press so that it might be available on the presentation of my budget. Unfortunately, he has been seriously ill and the work has been delayed. But I hope that the Report will be before Honourable Members in good time before the end of this session.

46. The primary task of the Retrenchment Committee will be to investigate possibilities of retrenchment in the Civil expenditure of Government as examined in this Report. But this work must be co-ordinated with other steps in a comprehensive plan. Retrenchment in its fullest sense involves a wide range of subjects, some technical and others which now form part of the whole constitutional issue which is before us. For such subjects, in certain cases, other agencies must be employed, and with these the work of the special Committee of this House, if appointed, must be co-ordinated.

47. *Commercial Departments.*—Let me deal first with the Commercial Departments.

As regards the Posts and Telegraphs, Honourable Members are aware that a special Committee, to be presided over by a distinguished Member of this House, has just been appointed to examine the working of the system of commercial accounts for that Department. This Committee will throw light on an important question which exercises the minds of Honourable Members, viz., whether the account figures as now shown present a fair picture of the commercial working of the service. When that Committee has reported, the way will be open for Government to explore means and methods by which this Department may, most

effectively and rapidly, but without detriment to its efficiency, be placed on a sound commercial basis and made to cease its drain on general revenues. If, after that, the Assembly consider it desirable that a further search for economy should be pursued, Government will consult with them as to the best way of giving effect to this.

Turning to the Railways, my Honourable Colleague, Sir George Rainy, has dealt with the question of economy in Railway administration and informed the House of the steps already being taken. He has also indicated that if the Railway results were to continue in such a way as to threaten the financial fabric of the Government of India, then it might be necessary to make a thorough enquiry into the possibilities of improving the position, and that a special technical Committee would be required for such work.

48. *North-West Frontier Province.*—Then there is another form of special enquiry to which I must refer, namely, expenditure in the North-West Frontier Province. I have already spoken of the inevitable growth of expenditure on beneficial services in this Province. But, as regards Frontier Defence, we have recognized that the search for economy must be rigorously taken up, and the Government of India have decided that the time has come to review the whole policy and to consider whether there is any chance of saving money by a better co-ordination of irregular troops, the Regular Army, and the Air Force. A special Committee has been appointed to investigate this matter, and their Report should be available in a few weeks.

49. *Military expenditure.*—Apart from this, I must also mention the whole field of military expenditure. Here, obviously, no substantial economies would be possible without changes in the composition and strength of the forces in India, which would raise issues, military and constitutional, of vital importance. The study of this subject cannot be undertaken independently of the constitutional issue. It is a subject which has already received special consideration at the Round Table Conference, and I would refer Honourable Members to the Report of the Defence Sub-Committee of that Conference.

50. *Pay and conditions of service.*—Lastly, I come to a very important question, one which, in fact, pervades all the others, the question of pay and conditions of service. A good deal has been said and written on this subject lately, and attention has been directed to reductions in the pay of Government servants which have recently been effected in other countries. The subject has also been ventilated in the discussion on the Railway budget, so that, to that extent, I am not treading on new ground in this House. It is an extremely difficult subject and one on which clear thinking is essential.

51. Let me say something first as to its scope and significance in India. It is often brought as a charge against British administration that India, a poor country, has been burdened with a heavy load of pay for costly officials at the top, specially British officials, and that the money required for education and other beneficial services cannot be available until this burden is drastically reduced. If the matter is to be discussed on these lines, it is essential to be clear as to the facts.

I am not going to attempt to-night to deal in detail with the charge that the administrative machine in India is unduly costly. That would require elaborate comparison with other countries and a mass of figures with which I do not wish to burden my speech to-night. But perhaps at this point, I, as one who brings an outside vision to bear on this subject, may be allowed to express the view that no country has ever had more devoted and self-sacrificing work, or, to descend to material grounds, better value for her money, than India has had from her Civil Services. Their standards of work among the people, started in days when justice was not so well understood as now, have been unique, and have set an example to the whole world. I believe that Honourable Members, whatever they may think of our shortcomings on these front benches as official members of this Government, will agree with me on the work done throughout the country. Moreover, if Honourable Members will trouble to compare figures for other countries, they will, I think, convince themselves that the administration of India has hitherto been carried out, on the whole, at a very low cost. But, as I have said, I cannot deal with this relative aspect of the question fully now. It might with advantage be studied by the proposed Retrenchment Committee.

52. What, however, may impress Honourable Members more directly is an examination of the actual facts of the case in India, for the purpose of demonstrating the scope of any saving which might be accomplished.

In order to make the position clear, I have compiled certain figures which are of great significance. The figures are taken from the 1928-29 accounts, being the latest actual figures available when I made the calculation.

Taking the Civil Departments (exclusive of the Railways), the total pay of all the officials of Government, British and Indian, high-paid and low-paid, Central and Provincial, amounts to just under 57 crores. Of this sum, the Central Government's share is about 16 crores, and the Provincial Governments' about 41 crores. This total is distributed between gazetted officers on the one side and what are called 'establishments' on the other. The term 'establishments,' as Honourable Members are aware, covers all the clerical and lower-paid staff. Roughly speaking, with a few exceptional cases, it may be said that this part of the staff includes posts with pay ranging to a maximum of about Rs. 500 per month. I may add incidentally that it also includes all the police, and the irregular levies employed in frontier defence, to which special considerations apply.

Taking these two classes, the total cost of establishments amounts to 41 crores, and of officers, British and Indian, Central and Provincial, all together, and including all leave pay, amounts to 16 crores, of which the Central Government's share is just under 4 crores and the Provincial Governments' just over 12. Incidentally, I may mention that out of this total the cost of British officers amounts only to about 6½ crores.

Now, if the total pay of officers, British and Indian, Central and Provincial combined, amounts to only 16 crores, it is clear that no practicable cut in this figure could produce a revolutionary change. If all salaries were cut by 10 per cent., the total saving for the whole of India would only be 1,60 lakhs of which the Central Government would get about 38 lakhs and the Provincial Governments about 1,22 lakhs, or not more than about 14 lakhs each. Even if this cut were multiplied to impossible percentages, it would not produce an effect which could really affect the fundamental financial problem, and it is clear that, if effects which are even worth considering are to be produced, drastic reductions right down to the very lowest ranks would be necessary. This would be a very difficult task for any Government to face and one which might produce hard results for the lower-paid men. It is clearly not a case for hasty action.

53. Having thus done something to demonstrate the scope of the problem, it is next necessary to clear our minds as to the nature of action contemplated.

A very clear distinction must be made between a review of conditions for future entrants and an alteration in the position of serving officials.

54. In the latter case too, a distinction must be drawn between cuts, on the one hand, in allowances or in portions of pay which, according to the terms of service, are variable, and, on the other hand, alterations in basic and fixed rights. Action of the former kind is easy, and when comparisons are made with other countries, I must point out that, in several cases at least, the action taken has been of this kind. We also, so far as variable allowances are concerned, are taking action, as I have already explained.

55. On the other hand, an alteration in the basic and fixed rights of serving officials is a step of an extremely grave nature. Even apart from the constitutional rights of certain classes of officers, it would be, in a sense, a breach of contract, cutting at the roots of confidence in the good faith of Government, and likely to create a feeling of uncertainty in the public service which would be particularly detrimental at the present period of constitutional transition.

56. Apart from these considerations, there are others which stand in the way of hasty action by the Central Government.

The Central Government cannot take action alone. Quite apart from the constitutional responsibilities of the Secretary of State, it is also necessary to discuss the matter with the Provinces, for there must be uniformity of policy between the Central and Provincial Governments. Unless this is achieved, it is inevitable that great and justifiable discontent would be caused among the officials affected.

Again, it must be remembered that the future of the services—especially the All-India Services—is a matter of constitutional importance. It has already been considered by a special Sub-Committee of the Round Table Conference, and its consideration must be continued as part of the constitutional discussions.

57. I do not wish anything that I have said to be interpreted as meaning that we do not recognize that, in a case of national emergency, some sacrifice may be demanded from all concerned. We are also impressed by the fact that, at the present time, the prospects, on the one hand, of lower price levels and lower revenue, and, on the other, of the needs of an increasing number of officials under the new constitution, demand that policy on this question should be reconsidered with far-sighted vision.

58. For both of these reasons, some action is now called for, and what we propose is as follows:—

First, so far as concerns a sacrifice to meet the present emergency, we consider that this can be most fairly put upon all classes in the form of an increase in the income-tax—a measure which will not select the particular class of Government officials for bearing a special burden. When I come to my proposals under this heading, it will be clear to all that they do involve a sacrifice from all members of Government services, the severity of which I deplore, but which has been regulated as far as possible in proportion to their ability to make it.

Secondly, as regards measures for the future, it has been decided to hold a Conference on this subject in Simla, as early as possible after the Delhi session, with representatives of all the Provincial Governments, at which the possibility of revising the terms of service for new entrants into the services will be explored. The field for discussion at this Conference will of necessity be governed by the constitutional aspects of the question to which I have already referred.

59. The account which I have given of these matters shows, I think, clearly the general framework of the wider enquiries into which the work of a Retrenchment Committee of this Legislature—if this is appointed—will have to be fitted. Their recommendations will, in fact, have to be brought into relation with wider issues. But this will increase, rather than diminish, their importance.

Proposals for New Taxation.

60. *General plan.*—I must now turn to my proposals for new taxation. In devising a plan to deal with the present situation, it is necessary, in the first place, to make some estimate of its nature. Can we say—It is a temporary emergency for which it will suffice to devise temporary expedients? Or is there a need for the permanent addition of new weapons to our armoury of taxation? The truth, I think, lies between these two views. On the one hand, one may say that, to a great extent, the situation is essentially abnormal and that, given a return to normal conditions, Central revenues, on the existing basis of taxation, might be adequate for the purposes of Central Government expenditure. On the other hand, we are not concerned merely with Central Government needs, and behind our own temporary emergency, there lies a permanent need for more resources for the reinforcement of the Provincial Governments' finances.

Therefore, of the new taxation proposed this year, my view is that some at least will be permanently needed, or at least cannot be abolished unless substitutes are found. This general idea will be found to underlie my proposals.

My plan for new taxation is all confined under the heads of Customs and Taxes on Income, for these are the only two sources ready to our hand for providing sums of the magnitude now required.

61. *Customs.*—I will deal first with Customs. My proposals fall into two distinct classes. I have first singled out a number of items on which it has seemed that the substantive rates can fairly be changed, and secondly, I am proposing a schedule of surcharges on other items. This distinction no doubt conveys a certain implication that the surcharges may possibly be less permanent than the other changes, but I do not wish to make too much of this. Future policy must inevitably depend on the revenue needs of the future. The heads in respect of which I propose alterations of the substantive tariff itself, are liquors, sugar, silver bullion, betel-nuts, spices and exposed cinematograph films. The *liquor duties* are to be enhanced appreciably; the duty on beer and the like is at present undoubtedly low relatively to those on other alcoholic beverages and will be raised by about 66 per cent. above the present level, while those on wines and spirits (except denatured spirit and spirit used in drugs and medicines) will be raised by between 30 and 40 per cent. As regards *sugar*, this is a special case which I must deal with separately. The duty on *silver bullion* I propose to increase from 4 to 6 annas per ounce. I must reserve for a later stage of my speech my remarks on our general policy as to our silver holdings. The other items mentioned will be transferred from the general rate of duty (now 15 per cent. *ad valorem*) to the "luxury" rate at 30 per cent.

62. Of the surcharges I shall not attempt in the time now at my disposal to speak in detail; we have at a stroke added to the 10 per cent. schedule a surcharge of 2½ per cent., to the general or 15 per cent. schedule one of 5 per cent., and to the "luxury" or 30 per cent. schedule one of 10 per cent. By far the most important of these surcharges is that of 5 per cent. on the general revenue schedule of 15 per cent., and connected with this, I must mention a feature of particular importance. We propose for this purpose to treat the basic duty of 15 per cent. on cotton piecegoods on the same lines as the general 15 per cent. schedule and to place the surcharge of 5 per cent. on these goods also. The surcharge on the 15 per cent. schedule is expected to yield 90 lakhs for cotton piecegoods and 2,63 lakhs for other goods.

63. Coming now to the schedule of non-protective special duties, here we have made additions appropriate to the general scheme, and I need only mention specially the surcharges that I propose to levy upon kerosene and motor spirit. Both customs and excise duty on kerosene are to be raised by 9 pies per gallon, while motor spirit is to bear a surcharge of 2 annas per gallon.

64. *Sugar.*—Finally, I must explain my proposals as regards sugar. The case of sugar is a special one. I have included it in the list of items on which the basic rate is to be changed, but, in a sense, our proposal is actually in the nature of a surcharge. The position is special, because, while I am now proposing an increase in the duty for revenue purposes, we had received, just when my budget proposals were on the point of completion, the recommendations of the Tariff Board for the protection of sugar. Although I, as Finance Member, in bringing forward a Finance Bill, must look at the matter entirely as a revenue question, nevertheless, it would obviously be absurd for us to pretend that, with the Tariff Board's proposals in our hands, we can consider revenue measures with no reference in our minds to the plan for protection on which the Government will have to take a decision at an early date. At the same time, sugar duties cannot be permanently adopted as protective measures until they have been carefully examined by the Government and discussed, *as* protective measures, by the Legislature. My budget proposals must therefore be regarded purely as revenue measures which are, however, provisional in the sense that they may shortly have to take on a permanent protective aspect.

65. The Tariff Board's Report will, I understand, be almost immediately available to Honourable Members. In the meanwhile, I must explain what are their recommendations as regards sugar duties. Summarised, the Board's recommendations are:—

(1) A basic duty of Rs. 6-4-0 per cwt. on all classes of sugar, including sugar-candy, to be imposed for 15 years.

(2 An additional duty of Re. 1 per cwt. on all classes of sugar to be imposed for the first 7 years.

(3) Power to be taken to add 8 annas per cwt. to the duty at any time if the landed price of sugar at Calcutta *ex* duty falls below Rs. 4 per maund.

(4) No protective duty on molasses.

66. Comparing these proposals with the present rates of duty, the position is as follows:—

Leaving out of consideration, for the moment, the lower grades which are of minor importance, the Government would, if they adopted the Tariff Board's recommendation, have to raise the duty on sugar of 23 D. S. and over from its present rate of Rs. 6 per cwt. to Rs. 7-4-0, i.e., to impose an additional duty of Re. 1-4-0 per cwt., while they would further have power to add an additional 8 annas per cwt. to the duty if the landed price at Calcutta falls below Rs. 4 per maund. I may say that at present the price is hovering just about this level.

67. So much for the Tariff Board's plan. My own proposals for revenue purposes had been very close to this, for I had actually contemplated an extra duty round about Re. 1 to Re. 1-8-0 per cwt. What I have now included is an increase of Re. 1-4-0 per cwt. on all grades of sugar. This, as I have said, must be regarded purely as a revenue measure pending consideration of the Tariff Board's recommendations. But Honourable Members will see that it is not inconsistent with those recommendations.

68. The combined effect of all these proposals as regards Customs duties will be to produce an additional revenue next year of 9.32 crores. We shall also obtain about 50 lakhs more from the increased import duties on galvanized pipes and sheets which the House discussed on 28th January last. This will raise the additional yield to 9.82 crores.

Incidentally, the new duties, which will operate from 1st March, and the increased duties on galvanized pipes and sheets, which came into force on 30th December, will add to our revenue for the current year a sum estimated at 88 lakhs, thus reducing the current year's deficit to 12.68 crores.

69. *Taxes on Income.*—I must now deal with Taxes on Income—the other head on which I must mainly rely for help to fill in the gap.

My proposals as to *income-tax* are as follows. The taxable minimum income for income-tax—Rs. 2,000—will not be lowered. The rate of tax on the lowest zone, up to Rs. 4,999 will be raised by 4 pies. The rates on higher grades up to Rs. 39,999 will be raised in some cases by 5 pies, in some cases by 6 pies, and in the highest of these grades by 7 pies. At present the highest rate is reached at Rs. 40,000. It is now 19 pies. I propose a rate of 25 pies on incomes from Rs. 40,000 to Rs. 99,999, and a maximum rate of 26 pies on incomes of Rs. 1 lakh and over. The estimated yield of these increases is 5,07 lakhs gross or, deducting 53 lakhs on account of increased refunds, 4,54 lakhs net.

70. In addition to this, I propose certain changes as regards *super-tax*. At present all assessees except Hindu undivided families are allowed a deduction of Rs. 50,000 in computing the income liable to super-tax. This will be lowered to Rs. 30,000 except for Hindu undivided families and Companies, which will be allowed, as at present, a deduction of Rs. 75,000 and Rs. 50,000 respectively.

In the new zone, Rs. 30,001 to Rs. 50,000, the super-tax rate will be 9 pies. Above Rs. 50,000 the graduated scales will be increased by 2 pies throughout. The flat rate for Companies will be 1 anna as at present. These changes will yield, it is estimated, 46 lakhs. Thus the total estimated additional net revenue from Taxes on Income will be 5 crores,

71. In the Explanatory Memorandum will be found a statement which shows exactly how these proposals will affect income-tax payers at various levels of increase. Briefly, they will add an extra charge of about 2 to 5 per cent. on all incomes. The rates of additional tax have been so adjusted as to produce, in the final result, an evenly graduated scale of burden increasing as the income increases, and this object must be borne in mind in interpreting our proposals.

72. *Final surplus.*—The total yield from the proposed changes in Customs duties and Taxes on Income thus amounts to 14.82 crores, as against which the gap to be filled is 14.51 crores, so that I am left with a small surplus of 31 lakhs.

73. *Possibility of grants for Sugar and Jute.*—From this balance I wish to preserve the possibility of making certain grants for beneficial purposes.

It is particularly the desire of the Government to support schemes for the encouragement of the sugar industry, and there are certain schemes which may shortly be put before us by the Imperial Council of Agricultural Research which may require a provision of 5 to 10 lakhs next year.

Then again, there is the question of the establishment of a Central Committee for Jute, which Government also are most anxious to promote. This matter is now under discussion between the Government of Bengal and the various jute interests in Calcutta. The financial basis of the plan would be that Government should make some reduction in the rate of the jute export duty, and legislate for a corresponding amount to be levied as a cess for financing the Jute Committee. The total sum contemplated as required for this is estimated at about 5 lakhs annually, and in order to enable the Committee to undertake useful work from the outset, the Government would be prepared to make a proportionate grant at this rate as soon as it is actually needed—pending the passage of the necessary legislation for the imposition of the cess. I mention this point in order to make it clear that the Government of India are anxious to see this Committee established as quickly as possible. It is for the various jute interests concerned to agree to the scheme which has already been worked out, and Government stand ready at any time to help financially.

74. In the case of both these possible demands, it would be necessary for us to ask the Assembly to approve supplementary grants. It has not been possible to include provision in the budget, because the demands are not yet before us.

75. *Need for averting another deficit.*—While mentioning the possibility of supplementary demands for moderate sums under these heads, I must also make clear that it will be necessary to maintain a very close financial control throughout the year. Our estimates are framed on sound and reasonable lines, but if internal disturbances continue, they are of course liable to be upset. Expenditure and revenue returns will have to be carefully watched, and, if conditions show signs of deterioration, it may be necessary to take *interim* measures to counteract that. It is vitally important to the financial stability of the country that we should not find ourselves at the end of another year with a large realised deficit.

76.—*Plan of new taxation.*—That concludes my account of the measures for balancing the budget, but before I turn to explain our borrowing programme and the ways and means position, I wish to make certain general observations on the whole plan of new taxation.

77. *Customs.*—As regards the customs proposals, I trust that these will, on the whole, receive commendation from this House. They involve, of course, a substantial addition to the cost payable by consumers; but as against this, I would point out that prices are low and that it is just for this very reason that additional percentages in our duties are necessary. Although the rates are enhanced, we shall not in fact be raising more in this form of taxes than was to be expected as the yield from Customs at the old rates in a normal year, while, as far as Indian industry is concerned, the general effect of the new duties should be beneficial.

78. *Silver.*—It is necessary for me to make special reference to the proposed increase in the tax on silver because this has a general bearing on the whole question of our policy in relation to silver and its effect on the world position.

79. The increase of 2 annas an ounce which we are proposing is estimated to produce 75 lakhs from the import duty and 7 lakhs from the excise or 82 lakhs in all. In itself it is a clearly justifiable form of raising revenue as part of the general plan designed to meet the situation which confronts us this year. The only possible objection to it might be based on broader grounds, that is to say, on a fear that it might tend to check consumption of silver in India and thus further weaken the price of silver to the disadvantage not only of India but of the whole world. We have given the fullest weight to this consideration, but with the very moderate increase in the duty which we now propose, we do not think that the fear is justified. Similar apprehensions were expressed in certain quarters last year when we imposed the duty of 4 annas. But although this weakened the price for a few days, the market almost immediately recovered, and in spite of the duty and of the great decline of India's purchasing power, the consumption of silver in the current year is keeping up to the normal level. In fact, we anticipate a consumption, taking all sources of supply into account, of between 100 and 110 million ounces.

India's consumption should not therefore this year be seriously affected by the increased duty, while, as regards helping to maintain the price of silver, we are prepared to consider action in other ways.

80. *Steps to maintain price of silver.*—I announced in my budget speech last year that the Government of India would be prepared to co-operate with other silver interests if any practical scheme could be devised for controlling the production of new silver and the sale of new and existing stocks. Unfortunately, the only response to my offer has been on the lines indicated in certain utterances which have appeared in the press by representatives of the main producing interests in America. In general, these gentlemen propose that their own production of new silver should remain unrestricted, but that Governments and others who hold large stocks of silver should refrain from realising their holdings, and leave the world's markets free for the new production. Now, whatever criticisms non-official Members in this House may have made in the past on our policy of selling silver, I am sure that they would not expect the Government of India to part with the country's rights by acceding to any such one-sided arrangement.

81. The demand that the Government of India should refrain from selling is, indeed, an astonishing proposition when the facts are studied. For, in fact, the whole world depends on India as a consumer. In the five years ending 31st March 1930, India absorbed about 540 million ounces of silver or 108 million ounces per annum. According to present indications, her absorption, even in the current year, will be up to this average, so that the total absorption in 6 years will be about 650 million ounces. As against this, the Government of India have sold out of their own holdings a total of only about 90 million ounces since 1926. Yet it is suggested that even this moderate realisation is to stop, and that India is to stand aside and keep her own home market free to absorb the production from the mines of Mexico and the United States. This is clearly an unacceptable idea, and however anxious we may be—as indeed we are—to help, we must, as a condition of co-operation, secure fair consideration of India's interests. In the meanwhile, we must retain a free hand.

82. We must also ask ourselves whether co-operation is likely to lead to the desired result. The more I study the matter the more convinced I am that the fall in the price of silver is part of a much wider movement, and the more doubtful I become whether silver can be dealt with successfully in isolation. The fall in silver prices, in fact, has not really been out of relation to that in the case of other metals. Taking the price of silver, tin, lead, spelter and copper on 31st March 1926, and treating these prices as 100, the figures for the various metals at the end of January 1931 were 46.3 for silver, 41.4 for tin, 44.8 for lead, 38.1 for spelter and 78.1 for copper. Therefore, with the sole exception of copper, all these metals had fallen more than silver. Without going into further details, these facts alone indicate that, although a fall in silver prices may have wider *results*—owing to its currency

uses—than a fall in the prices of other metals, nevertheless, the *causes* of that fall may be the same. Any action which does not touch the *causes* of the disease is hardly likely to provide a sound remedy. The conclusion to which this leads me is that, if there is to be an international Conference of any kind for dealing with silver, it would be of far greater value to the world if it could also deal with all those other factors in the present world situation which might be affected by international co-operation. I believe that such international co-operation is needed, and that India can play a very important part in it. But the development of this idea would take me into a wider sphere than I can traverse to-night. I hope to find other occasions for its discussion.

83. *Taxes on Income.*—As to the income-tax proposals, I wish to make clear that we regard these very specially as measures designed to meet the present emergency, but not necessarily permanently required. Certain features, indeed, may be permanently retained, such as the adjustments in the grading of income-tax, and the reduction of the super-tax level, but, in the main, I would ask that these proposals should be regarded as a temporary measure, a provisional defence thrown up to meet the present need, behind which the situation can be studied and more permanently consolidated. We want during the next year to consider, first, whether we have to face a permanent reduction in our general revenues due to a permanent lowering in prices all round, and whether, as a result of this, there is any means for permanently reducing the cost of Government; secondly, how our plans for distribution of revenue to Provincial Governments under the new constitution can be fairly adjusted; thirdly, whether any alternative methods of raising revenue can be devised which will be less hampering to the economic life of the country. These are some of the main questions which have to be studied before it can be said that taxes on income must be retained at these rates.

84. In the meanwhile, the proposals represent, as I have already stated, a sacrifice to be imposed, in order to meet the present emergency, on all the monied classes of the country, and falling especially with unerring aim and full weight on the whole class of Government officials. So far as these officials are concerned, the increased levy operates as a cut in salaries. I do not, however, attempt to conceal the fact that, by achieving such a purpose in this way, the Central Government is in a sense benefiting at the expense of the Provincial Governments, and, for this reason, our earnest attention will be required during the forthcoming year to devise measures for some other means of adjusting the position.

85. I must, at this stage, mention two other measures as regards income-tax which are under consideration by Government.

86. *Carry-forward of business losses.*—In the first place, there is the question of allowing assessees to set off against business profits losses incurred in preceding years I explained in my last budget speech that, if the revenue position made it possible, it was our intention to make a start in the introduction of such a provision—but that we had to be guided not so much by considerations of principle as by the practical conditions as regards revenue. It would mean a substantial loss of revenue, and the question for us is whether the country can afford it. Unfortunately, we cannot at present rely on having any margin for sacrifice, while there are certain practical considerations affecting the immediate introduction of such a measure which have special force just now. If the principle were to be introduced next year by allowing losses incurred on the current year's assessments to be carried forward, we should be starting at a very bad moment, for there must have been an exceptional number of cases of trading at a loss this year. At the same time, it is probable that no immediate benefit would be felt by those concerned. Assessments for the current year are based on results of 1929-30. Assessees who incurred a loss during that year are not very likely to have made any profit during 1930-31, so that they would have no margin from which to obtain relief on next year's assessment. On the other hand, looking further to the future, if the principle of carrying forward losses were gradually extended up to 3 or 6 years starting with 1929-30, we should be imposing a heavy burden to be made up whenever a recovery in trading conditions takes place. That would be severely felt in the early years of the new constitution and would affect the amount which can be spared from Central revenues for the relief of the Provinces. Honourable Members will, I feel sure, appreciate our reluctance to impose such a burden on the future constitution, even if we could afford the immediate loss which, according to present estimates, we cannot do.

87. In these circumstances, we feel that there are two conditions which must be satisfied before we can take action ; first, the revenue position must show signs of improvement, and secondly, we must be assured that public opinion, after fully appreciating all the implications, is definitely in favour of such action. As regards the second of these conditions, I shall be glad if Honourable Members would take occasion to express their views on this matter in the course of debate.

88. *Taxation of foreign incomes.*—The second point on which I wish to speak is this. It has for some time been apparent that there is a serious lacuna in the existing provisions for taxing income from foreign investments. In fact, our law affords a direct incentive to investors to place their money in foreign securities for the sake of avoiding income-tax.

89. I need not now go into any detailed explanation of the position—which is, indeed, well known—I will only say that we intend to introduce legislation this session for the taxation of income from foreign investments on the lines of the law now prevailing in the United Kingdom. This legislation, if passed, may bring in some additional revenue, but I have not made any allowance for this in the budget estimates. Our primary purpose will be to remove an incentive towards the export of capital which is extremely detrimental to Indian interests.

Ways and Means.

90. *Summary.*—I will now turn to a review of the ways and means position for the current year and the next which I may preface with a summary in the usual form :—

(In crores of rupees.)

Liabilities.	Revised, 1930-31.	Budget, 1931-32.
Railway capital outlay (construction)	14.50	11.45
Other capital outlay	3.53	1.93
Provincial drawings	11.50	9.50
Discharge of permanent debt (net)	18.88	29.54
Discharge of India Sterling Bills	8.00	..
Contraction against rupee securities	28.92	..
Other transactions	.76	—.18
	86.09	52.24

Resources.

Revenue surplus	—12.68	.31
Rupee loan (net)	29.71	15.00
Sterling loan (net)	35.64	24.76
Treasury bills with public	8.96	..
Loan from Imperial Bank	5.40	—5.40
Post Office cash certificates and savings bank	2.46	4.06
Other unfunded debt	2.46	5.64
Appropriation for reduction, etc., of debt	5.00	6.17
Depreciation and Reserve Funds	—5.92	.98
Reduction of cash balances	15.06	.72
	86.09	52.24

91. *Current year.*—In the budget for 1930-31, I estimated that a loan of 23½ crores in India, together with borrowings in London to the extent of £6 millions would enable Government not only to meet the excess of disbursements over receipts but also to reduce the amount of treasury bills outstanding in India by 4 crores. The position now is that in spite of a loan of 29.71 crores in India and sterling borrowing amounting to £31 millions (details of which I shall explain later), it is estimated that the amount of treasury bills outstanding with the public in India at the end of the year will be 45 crores, i.e., 25 crores in excess of the amount shown in the budget. The total real deterioration is therefore nearly 64½ crores. The main reasons for this exceptionally large deterioration are :—

First, the increased demands for finance made on the Government in their capacity as bankers for the Provincial Governments and the Railways.

Secondly, diminished receipts from Savings Bank deposits and Post Office Cash Certificates.

Thirdly, the deficit on the Central Government budget.

And, lastly, the effects of the withdrawal of redundant currency from circulation by contraction.

I will explain these factors more fully.

92. *Demands on the Government as bankers for the Provinces and the Railways.*—The Government of India are bankers and financiers to the Provincial Governments and the Railways, and this capacity involves a large additional strain on the Government resources in times of stress. Owing to the unfavourable economic situation and the political disturbances, *Provincial Governments* have to face a serious diminution in revenues and the probability of considerable additional expenditure on the relief of agricultural distress. It is anticipated that their requirements will exceed by 3½ crores the budget estimate of about 8 crores. As the House knows, the finances of the *Railways* have been more seriously affected. They will draw 9.65 crores more than was anticipated.

93. *Post Office Cash Certificates and Savings Bank deposits.*—The receipts from these sources have also been seriously affected by general conditions. Since the 15th September, when the yield on Post Office Cash Certificates was increased to 6 per cent., sales have shown a welcome increase, but encashments are still heavy and withdrawals of Savings Bank deposits, which have been considerable in past months, still continue. It is therefore anticipated that receipts from these two sources will be 3.74 crores less than the budget estimate.

94. *Budget deficit.*—As I have already explained, the estimated deficit of 12.68 crores, will remain uncovered and will be an addition to the unproductive debt. As the budget provided for a surplus of 86 lakhs, the total worsening in the ways and means position on this account comes to 13.54 crores.

95. *Contraction.*—Lastly, I come to the operations of Government as currency authority which have inevitably had an effect of great magnitude on the ways and means position this year. In my last budget speech I explained how falling prices and trade depression necessitate contraction of the currency, and how in India, where Government are the currency authority, such contraction adversely affects the ways and means position. The universal fall in prices which began in 1929 has continued throughout the year. The ebb in the world trade has been exceptionally large, while, in India, political disturbances have led to further restriction of commercial activity. Government have, therefore, as part of their normal duties as currency authority, been obliged to continue the withdrawal of redundant currency from circulation, and between 1st April and 7th February have effected a contraction of about 36¼ crores. The return of silver rupees from circulation amounting to about 17½ crores has counterbalanced to a large extent the contraction against securities and gold, the net result being that the note issue on 7th February amounted to 159 crores as against 177 crores on 1st April.

96. It is of course only the contraction against rupee securities which affects the ways and means position, and this is seen in the substitution of treasury bills issued to the public for treasury bills issued to the Paper Currency Reserve, or, in other words, the substitution of interest-bearing obligations to the public for obligations in the form of currency notes. The contraction against rupee securities during the current year has amounted to 29 crores and contraction of 5 crores not provided for in the estimates was effected in March 1930. The resources of Government have, therefore, been depleted by 34 crores on this account. In this connection, it is worth noting that the increase in the estimated amount of treasury bills outstanding with the public at the end of the year is 9 crores less than the amount of the deterioration in the ways and means position due to contraction.

97. The four headings which I have now explained account for practically the entire deterioration of 64½ crores with which I started.

98. *Next year.*—The ways and means programme for next year is necessarily tentative and subject to modification in the light of the actual circumstances which may arise. As the House knows, the Railway capital expenditure has again been drastically reduced, the provision for 1931-32 being 11.45 crores compared with 16.75 crores in the current year. As regards the Provinces, their borrowing programme has also been rigidly controlled so far as new works are concerned, but, in present circumstances, they have certain unavoidable financial requirements. Provision for their demands has, however, been reduced from 11½ crores anticipated this year to 9½ crores. With this reduced provision for Railway capital expenditure and for the Provinces, I estimate that the total amount of new money required will be 7¾ crores only. Assuming that all this new money required is raised in India, and that 7¼ crores of 6 per cent. 1931 Rupee bonds are converted, a total loan of 15 crores only would be required. So far as sterling operations are concerned, I assume that the £15 millions outstanding from the 5½ per cent. 1932 loan maturing in January 1932 will be converted. Given normal conditions as regards borrowing and remittance from India, no further sterling loans will be required. But this, of course, will be dependent on the conditions to which I have referred.

99. The estimate which I have just given for the borrowing required in India, assumes that the amount of treasury bills outstanding at the end of the year will be the same as at the beginning, viz., 45 crores. I hope, however, that conditions will be sufficiently favourable to enable Government to fund a portion of this floating debt, and as far as I can see at present, there should be no difficulty in accomplishing this without disturbing the market for Government securities.

100. *Home charges.*—In my general review of the financial position to which I shall shortly turn, I shall have to refer to the fact that a substantial export of capital has characterised the period through which we are now passing. This export, occurring at a time when normal trade is depressed, has seriously curtailed the ability of the Government to make remittances through the market and funds have been obtained in London mainly by sterling borrowing. £19 millions were obtained by the issue of 6 per cent. sterling bonds in May and October, while the recent issue of 5½ per cent. sterling bonds will provide £7.8 millions during the current year, the last instalment of the subscriptions on this loan being payable only in April. In addition, £6 millions were borrowed from the Imperial Bank of India in instalments in July and August and repayable between January and April. Instalments of £3 millions from this loan falling due in January and February were renewed for three months but the remaining instalments will be repaid from the proceeds of the 5½ per cent. sterling bond issue, the net result being that £4 millions of the loan will be outstanding at the end of the year. On the other hand, £6 million India bills falling due in December were repaid. The net sterling borrowings during the year will, therefore, have been nearly £25 millions. This amount, together with the purchases of sterling already made, viz., £5,395,000, will enable the Secretary of State to close the year with a balance of £4.8 millions. For next year, assuming that £15 millions outstanding on account of the 5½ per cent. 1932 loan are converted directly or indirectly, I estimate that the net requirements of the Home Treasury will be £33⅓ millions inclusive of £2.4 millions for Railway capital expenditure.

With a reversion to normal conditions in the political sphere, and a restoration of confidence in the future stability of India under the new constitution, there should be no difficulty in obtaining this sum by remittance through the market. The future in this respect lies really in the hands of responsible Indian leaders.

Review of Currency Policy.

101. Before leaving this subject, I feel it necessary to put before the public a general review of the Government's currency policy, and its effects on the financial situation.

102. Much misapprehension exists in the public mind on these questions. The main charges which are made against the Government are that their currency policy has, first, by excessive contraction created a shortage of currency in the country producing a fall in prices; secondly, resulted in the Government incurring a heavy floating debt with serious loss to revenue; thirdly, increased the difficulties of the business world by the artificial creation of dear money; and fourthly, reacted on the credit of India and led to costly sterling borrowing.

103. *Contraction justified.*—I wish to deal with all these charges and to explain in very elementary terms (for which those who are experts on this subject must excuse me) the manner in which our duties as currency authority have unavoidably reacted unfavourably on our financial position. I will take them in order beginning with the charge of contraction. Here I must, at the outset, emphasize two points:—

First, that the reduction in the volume of currency in circulation is by no means excessive, having regard to the fall in prices and the diminished money value of business transactions.

Secondly, that India plays a minor part in the world action affecting prices. India is not a large enough factor to be able to take the lead in international economics, and the level of prices in India for all commodities which are handled in international trade must follow world prices. Our contraction, therefore, has been a necessary consequence of, or sequel to, the fall in world prices. It cannot be regarded as a *cause* of that fall. If we failed to regulate our currency policy in such a way as to keep internal prices in India on a parity with world prices, it would mean the establishment of an inflationary position in India, which would upset the balance of trade by encouraging imports and discouraging exports, and lead inevitably to a loss of India's gold reserves. This is elementary.

104. Now, as to the extent of our contraction, I believe that an impartial observer, far from saying that this has been excessive, would be more likely to take the contrary view and criticise Government as currency authority for not having contracted currency sufficiently. It is not easy to prove this assertion by precise figures because so many factors have to be taken into account, but the following calculations bring out the main consideration and afford striking general support to the thesis which I have stated.

105. According to the evidence tendered to the Currency Commission, the amount of rupee coin outstanding on the 1st April 1926 was 350—400 crores of which 77 crores were held in the Paper Currency Reserve, while the note issue on that date amounted to 193 crores. The total amount of currency in circulation at that time therefore, taking notes and silver currency together, was somewhere between 466 and 516 crores. Between 1st April 1926 and 31st December 1930 the return of rupees from circulation amounted to about 64 crores, while the note issue on the latter date was 161 crores, so that the total amount of currency in circulation was about 370 to 420 crores. That is to say, since April 1926, there was a reduction of 18 to 20 per cent. In the same period the Calcutta index number of wholesale prices fell 31.5 per cent., that is to say, from an average of 148 in 1926 to 101 in December 1930. The percentage reduction in the amount of currency in circulation is therefore small in comparison with the percentage reduction in prices.

106. This, then, is my answer to the first charge:—

The contraction effected by the Government has been an essential sequel to the fall in world prices, and it has not been carried to an excessive extent.

107. *Deterioration in financial returns inevitable.*—I now come to the second charge. This is no more than a complaint about what in fact is an inescapable result. For it is unavoidable that contraction of currency should have an adverse effect on Government finances when the Government are the currency authority. The Government, by putting into circulation coin or notes, make thereby a profit. For they have the use of, or get the credit for, currency which cost them much less than the face value of the currency produced, and are able to save or earn interest on this money. The Government thus get the benefit, in the case of coin, of the difference between its face value and its bullion value, and, in the case of currency notes, of the currency value less the cost of printing the notes. To the extent that currency has to be contracted, the Government inevitably lose this benefit. Thus they suffer not an absolute loss, but a diminution in the profit which they would otherwise make as currency authority if more notes and silver currency were in circulation. The effect is seen in the form of, on the one hand, a drop in the amount of treasury bills held in the Currency Reserve, the discount on which comes back to the Government as currency profits, and on the other hand, an increase in the treasury bills held by the public, on which, of course, the discount goes to the public. My answer to the second charge therefore is this—*The deterioration in the Government's financial returns is inevitable if the volume of currency in circulation has to be reduced.* It is no use blaming the Government for what is called their "ruinous policy." Government have no choice in the matter if they are to perform their first duty as currency authority—the duty of maintaining stability of the currency.

108. *Policy of dear money forced on Government.*—I now come to the third charge. As to this I venture to assert that the following is a true appreciation of the position. While contraction of currency has been the normal sequel to the fall in world prices, there would have been no necessity for maintaining rates of interest in the money market at such a high level if there had not been present other reasons of a nature special to India. I must say something of these special reasons. The disturbance created by the civil disobedience movement, combined with the general uncertainty as to the political future of India and the effect of constitutional changes, has created a general feeling of nervousness among Indian investors and caused a considerable flow of capital from India. It is impossible to obtain even approximate figures of amount of capital exported, but an examination of the trade figures and the Government remittances gives some idea of its magnitude. The visible balance of trade in favour of India for the nine months April to December 1930 was 34.43 crores as compared with 41.62 crores in 1929 and 39.76 crores in 1928. This figure is, in all the circumstances and having regard to the abnormal fall in the world prices for India's exports, remarkably favourable. On the basis of this balance of trade, it would have been legitimate to expect that, even in this bad year, Government would have been able to effect large remittances to London; but the actual facts are that during the last three months, Government have had to make considerable sales of sterling to meet demands for private remittance and these sales have practically balanced purchases made earlier in the year. This phenomenon must be ascribed almost entirely to export of capital, partly movement of real investment money and partly speculative remittance due to apprehensions regarding the financial stability of India. Now, this is a process which the Government of India, both in order to maintain stability of currency and in the general interests of India, are bound to fight. And this they have done. In order to check this export of capital and attract money to India for investment, they have taken the measures which the currency authority of every country is bound to take in similar circumstances in order to maintain the value of the currency; that is to say, measures designed, on the one hand, to make it difficult to obtain rupees for conversion into foreign currency, and on the other, to make it attractive for foreign funds to seek employment in India. With this object Government have had to maintain interest rates at a higher level than would otherwise have been necessary, and have had to draw surplus funds off the market by issue of treasury bills at expensive rates. This policy has, of course, inevitably, not only had an adverse effect on Government finances but has also reacted unfavourably on private traders; *but it has been forced on the Government by those private interests who, for various reasons—nervousness as to India's future or the desire for speculative gain,—are sending money out of the country.*

109. *Cost of borrowing governed by political factors.*—This brings me lastly to the fourth charge which is closely connected with that which I have just discussed—the charge that this policy has depreciated India's credit and led to costly borrowing—particularly sterling borrowing. It is, of course, true, as a general proposition, that high rates in the money market have a tendency to depress the price of Government securities. But this is no more than a general tendency, and in the case of India, high rates for short money this year have certainly not been a major factor in the security market. Though money rates in India have been high in relation to the rest of the world, they have been no more than normal for the busy season in India. The experience of recent years shows clearly that, with an effective bank rate of 7 per cent., the long term Government securities may quite well be selling on a 4½ per cent. basis. Money has only been tight for short periods this year, and we must look elsewhere for the main cause of the decline in Indian securities. Their prices have, in fact, been governed almost entirely by political factors. It is of course inevitable that, with great but uncertain constitutional changes hanging over the whole position, the price of securities should fall. Rupee securities in India must, in the main, move in relation to London prices, and the London business world dislikes uncertainty above all things. It need not necessarily mean distrust in those who may be responsible for working the new constitution, but rather a fear of the unknown, and a feeling that the new machine must prove itself. On top of this, however, the effect of uncertainty has been enormously increased by some of the aspects of the civil disobedience movement. I do not wish to dwell on these matters to-night, nor do I share the general lack of confidence in the future, but it is perhaps not unreasonable to ask those who resent it to realise that the changes now under discussion are sudden and vital and that the outside world must get accustomed to new ideas, and, in the meanwhile, demand some proof or guarantee for the new order.

110. *Safeguards.*—If, for these reasons, safeguards are proposed, their object is the maintenance of confidence and credit until the new order has proved its stability. In these circumstances, the best service that representative Indians can render to their country is to convince the world that safeguards will never have to be called into play, and this they can best do by joining us in a common effort to work out means both for solving the problems of the immediate future and for effecting, without shock or weakening, the coming change in the foundations on which the whole structure of Government depends.

111. In the meanwhile, we who bear the present responsibility can do no more than carry out our task with honest purpose and fixed determination. If that common effort to which I have just referred could be made, many of India's present difficulties would disappear. I believe that, if we could restore trust in the future, investors would regain confidence, the movement of capital would stop, further borrowings in London would become unnecessary, securities would rise, and India could enjoy, with the rest of the world, that help which cheap money can give to commerce and industry. All this lies rather in Indian hands than in ours.

112. *The ratio question.*—At this point there will, of course, occur to many the well-known argument that it is only because the Government are maintaining the so-called "unnatural ratio" of 1*s.* 6*d.* that all these difficulties are being felt. I have no time to enter fully to-night into that old controversy; but there are some points which I must emphasize.

113. Every single one of the steps which we have had to take this year in the way of contraction of currency to meet the fall in world prices would have been equally necessary in order to maintain stability of exchange, whatever the level at which the ratio had been fixed. If the rupee had been stabilised at 1*s.* 4*d.* in 1926, the present fall in world prices would have been felt in India with exactly the same severity, and similar contraction of currency would have been necessary. Those who, in order to avoid such steps, and *to meet present difficulties*, are pressing for a change in the rupee ratio, are really asking (although they do not always realize it) not for a mere change from 1*s.* 6*d.* to 1*s.* 4*d.* but for a completely unstable currency as opposed to a currency stabilised in relation to gold.

114. Whether, if exchange had in the past been stabilised at 1*s.* 4*d.*, the speculation and the export of capital to which I have referred would have been any less, is a question which I must leave to others to argue.

It is a barren speculation, for we are not concerned with what "might have been," but with the practical question: "What ought we to do now?"

115. On the answer to that question I can feel no shadow of doubt. I can imagine no course more fatal to India's financial well-being than to make a change in the currency system now. To those who urge this course I would say—Realize what you are doing. There is no question now of choosing between 1*s.* 6*d.* and 1*s.* 4*d.* It is a choice between a stable currency and complete instability. If once the country, having adopted stability and accepted a statutory obligation, repudiates that obligation in order to meet difficulties of the moment, what confidence can any one have in the future that such a step will not be taken again? You could not thereafter maintain stability. Do the Indian public really want a completely unstable currency? I am certain they do not. I am certain that, if that choice was made clear to them, they would reject it, and I am certain that they would be right in doing so. In any case, it would be madness to risk a change amidst all the present uncertainties, when the old foundations on which the present India has been built up are to be withdrawn, and when the economic crisis is unsettling the whole world. It would be nothing less than a breaking away of the ship from its anchorage and letting it drift all unprepared into the storm. In saying all this, I am only repeating what I have often said before. I repeat it because the new circumstances have not lessened our duty to defend the position in India's interests. They have rather made it stronger. That defence must be continued; but if we could achieve that common effort of which I have spoken, it would be possible to divert the energy and resources which must now be expended in mere defence, into a constructive programme for the benefit of trade and of the economic life of the country which so badly needs it.

Conclusion.

116. I fear that I have detained Honourable Members very long in giving this review of the present position and my proposals for the future.

In conclusion, I would wish shortly to summarise the position as I see it and to consider how we stand and where we are going.

117. Confronted with a large deficit, we have made proposals which are, I venture to claim, adequate to meet the present situation, and which, while fairly distributing the burden which it is necessary to impose, may have some results not unpropitious for the development of Indian industry. But the work must not stop there nor can we rest satisfied that permanent provision has been made for the future. The present situation must, as I have already said, be kept under close control during the year, while, as to the future, that demands not merely that we should balance the Central budget, but that we should provide a margin for distribution to the new Provincial Governments. Even if we have met the needs for the moment, there lies before us a mass of questions needing early investigation and action. The main task falls under three heads—the development of new sources of revenue, the reduction of expenditure wherever waste can be eliminated, and the formulation of a constructive policy to help the economic productivity of the country.

118. As an example of new sources of revenue which demand special study, I would specially refer to the consumption of tobacco, the consumption of matches, and possibly also death duties. If we examine the fiscal systems of European countries, we find that, in almost all cases, great reliance is placed on these sources of revenue. In India, however, they play practically no part.

119. As regards tobacco, I may take this opportunity of expressing my appreciation of a very valuable Memorandum which I have received from the Chairman of the Bengal National Chamber of Commerce, containing a study of the operation of a tobacco monopoly in other countries and suggesting the introduction of such a system in India. This is a

matter which has often been considered, but never, I think, pursued to the end, and we are now consulting Provincial Governments, as to setting up a special Committee to study the question this year.

120. Then as regards matches. The question of imposing an excise duty on matches is also no new one. But, for various reasons, until there can be established some form of economic union between British India and the Indian States, providing for joint action on such matters, this source cannot be developed to produce important sums of revenue. The possibility for such joint action will, I hope, be provided under the Federal constitution for India which has now come within the horizon of practical politics. Pending the achievement of this, we are studying the practical possibilities.

121. I have mentioned these two cases in order to show that we are actively studying possibilities on the first of the three main heads of action—the development of new sources of revenue.

122. As to the second—the reduction of the scale of expenditure,—I have already explained what is to be done—the appointment of a Retrenchment Committee for the Central Government—the appointment of a special Committee for Posts and Telegraphs—the action contemplated by the Railways—the holding of a Conference with Provincial representatives to consider the question of future rates of pay—and, combined with all these, the continuance of the constitutional discussions.

123. As to the third heading—a constructive policy to help the economic development of the country,—this is so wide a subject that it is more difficult to define exact proposals. At the moment, and for the sake of attaining immediate results, world conditions are of such dominating importance, that some kind of international action seems necessary. I have already made some reference to this possibility in dealing with silver. I believe that India could play an important part in such international action. If we turn from that to consider our domestic possibilities, the greater part of the field of action lies with the Provincial Governments, but I myself hope that the Banking Enquiry Committee, whose Report should now shortly be available, may open up for us in the Central Government some lines of action. Connected with the subjects with which the Banking Committee are concerned, are two which have always seemed to me to be of dominating importance for India—the proper organization of the marketing of Indian agricultural produce and the development of the co-operative movement. I can merely mention these—there is no time now to develop all that is to be said about them. Apart from the Banking Committee's recommendations, there are several matters now before us—the Tariff Board's Report on Sugar the creation of a Central Jute Committee, and the Tariff Board's Report on Salt, while Honourable Members are also aware that we have been studying the question of setting up an organization for the better study of economic questions. As to this, we hope to receive Sir Arthur Salter's Report in the course of the next few weeks, and to publish it immediately.

124. All these measures represent small parts in the task which lies before India in this matter. We in the present Government appreciate the task, but I would ask the public also to appreciate our special difficulties at the present juncture. We are in a sense in the position of managers of a business, for which a change of management is under discussion. On the one hand, whatever steps we take now will affect the position of our successors; on the other hand, the value of the steps which we may take depends on how far our successors will be guided by those principles on the maintenance of which the success of any policy depends.

The transfer of management cannot be immediately effected, and upon us rests the responsibility of carrying on during the period of preparation for such transfer.

125. In such circumstances, in the case of a business, if I may continue that analogy, the parties concerned, if they were upright and sensible men, would surely say: "We must co-operate during the period of preparation."

I can hardly imagine that, in such circumstances, the new proprietors would say: "Those whom we are succeeding are our enemies. We will try to trip them up at every turn and make their conduct of the business a failure."

126. Such co-operation is particularly necessary just now, for the business which is to be transferred is having to face very adverse world conditions and to go through very difficult times. Moreover, the very anticipation of the transfer is affecting its credit; because the world has not yet had the opportunity to gain confidence in the new managers. The simile which I have used gives, I think, not an untrue picture of the present position, and I hope that my words may cause the public, and particularly the leaders of commercial opinion in this country, to ponder on what it means to all of them.

127. Speaking for myself, my main pre-occupation is to run the business well while I am responsible for it, and to hand it over in sound condition with no hidden weaknesses and with credit unimpaired. But that is merely the negative or defensive side of policy. The active and constructive side—the preparation for future development—must also be considered. Perhaps Honourable Members, truly interpreting these remarks which I have made, will be able, in the course of the debate, to suggest means and methods for that co-operation on which, in the conditions which now surround us, the welfare of India, for all the future which we can foresee, may possibly depend.

128. Sir, I have done. I will not attempt any rhetorical peroration, but merely say this. I have tried, in these proposals, to measure the needs fairly and to meet them fully, guided above all things by the purpose of handing over a sound business to my successor.

GEORGE SCHUSTER.

The 28th February 1931.

Report for the year 1930.

Section V.

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STATISTICS.

As was stated in the preliminary portion of the report for 1926, the tables printed in the following pages show considerable variations from those published prior to 1926. The tables now given represent an attempt to give in an easily comprehensible form essential information of a statistical nature regarding the textile trade of India as a whole. In addition, information will also be found in certain tables concerning the textile trade of Bombay City and Island which is the largest individual centre of the cotton trade in India.

A number of interesting tables are also included concerning the textile trade of Japan, India's keenest competitor in the home and export markets.

Most of the tables are self-explanatory and no notes regarding their interpretation are necessary. The following notes are only intended to assist in arriving at correct conclusions regarding the progress of the Indian textile trade during the last few years.

Table 3.—Progress of Cotton Mill Industry in India. The falling off in the production of yarn and cloth in the years ending 31st of March 1926 and 1929 is chiefly accounted for by the strikes referred to in the footnote to the table.

Table 7.—Statement showing the cotton arrivals into Bombay during the season 1929-30 as compared with 9 previous seasons.

Tables 16 *and* 17.—Statements showing the imports of cotton yarn into India and Bombay during the last 20 years. Notable features of the tables are the larger imports of artificial silk and mercerized yarn during the last few years.

Tables 18 *and* 19.—Statements showing the imports of cotton piecegoods into India and Bombay during the last 20 years. The figures for the calendar year 1930 indicate an appreciable fall in the total piecegoods imports when compared with 1929.

Table 20.—Summary of imports of cotton yarn into India in 1930 as compared with two previous years. This table shows the shares of the import trade in yarn held by the chief importing countries.

Table 21.—Detailed statement of imports of cotton yarn into India in 1930 as compared with two previous year. This table shows in detail the counts and types of yarn imported into India from the various countries.

Tables 22 *and* 23.—Summary and Details of imports of cotton yarn into Bombay in 1930 as compared with two previous years. These tables give information similar to that contained in Tables 20 and 21, but for the Port of Bombay.

Table 26.—Summary of imports of cotton piecegoods into India in 1930 as compared with two previous years. This table gives at a glance the quantities of the main classifications of piecegoods imported into India from the chief importing countries. Table 27 gives the information contained in Table 26 in very much greater detail.

Tables 28 *and* 29.—Details and Summary of imports of cotton piecegoods into Bombay in 1930 as compared with two previous years. These tables contain information similar to that contained in Tables 27 and 26 respectively but for the Port of Bombay.

Table 30.—Detailed statement of exports of Indian-made piecegoods from India. When perusing this table the footnote explaining the exact areas covered by the territories mentioned should be carefully studied. The preponderance of coloured goods in the total piecegoods export trade is very striking.

Table 31 contains information similar to that given in Table 30 but for the Port of Bombay.

Tables 32 *and* 33.—Statements showing the re-exports of piecegoods and yarn from India and Bombay respectively. The figures show that the bulk of the re-exports of cotton piecegoods pass through Bombay.

Tables 34 *and* 35.—Statements showing the quantities of cloth and yarn available for consumption in India. These tables are among the most interesting and instructive statistics ever published concerning the extent of the Indian market for yarn and piecegoods. The figures showing the balance of yarn available for consumption in India to some extent give an indication as to the importance of the handloom weaving industry of India.

Tables 36 *to* 39 (both inclusive) contain information extracted from the publications issued by the Japan Cotton Spinners' Association and indicate very clearly the phenomenal progress made by the Japanese Cotton Textile Industry during the last decade.

Table 40 is extracted from the statistics published by the British Board of Trade and indicates the relative importance of the three chief Presidency Ports of India in the yarn and piecegoods import trade. It should be noted that the figures for the Port of Bombay as given in this table are not strictly comparable with the Government of India statistics for that port on which all other tables relating to Bombay in this section are based.

Statistics relating to Spinning and Weaving of Cotton Mills in India are extracted from the "Monthly Statistics of Cotton Spinning and Weaving in Indian Mills" published by the Department of Commercial Intelligence and Statistics.

TABLE NO. 1.

SPINDLES AND LOOMS SET UP IN INDIA, THE UNITED STATES OF AMERICA, GREAT BRITAIN, GERMANY, CHINA AND JAPAN.

The following figures have been obtained from various sources and may be taken as being approximately correct. In order, however, to make the record as complete as possible, the Committee of the Association will be obliged, if members and others who have any additional particulars available will kindly forward them to the Secretary for inclusion in any future statements that may be published :—

SPINDLES.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1878	1,289,706	....	....	....	....	....
1879	1,452,794	....	....	....	....	....
1880	1,461,590	10,653,435	....	....	....	....
1881	1,513,096	....	....	....	....	....
1882	1,620,814	....	....	....	30,000	....
1883	1,790,388	....	....	....	....	....
1884	2,001,667	....	43,000,000	....	....	....
1885	2,145,646	....	43,000,000	....	....	....
1886	2,261,561	....	42,700,000	....	....	....
1887	2,421,290	....	42,740,000	....	....	....
1888	2,488,851	....	43,000,000	....	....	....
1889	2,762,518	....	43,500,000	....	....	....
1890	3,274,196	14,384,180	43,750,000	....	....	....
1891	3,351,694	14,640,000	44,750,000	....	....	....
1892	3,402,232	15,200,000	45,270,000	....	385,314	....
1893	3,575,917	15,700,000	45,270,000	....	381,781	....
1894	3,649,736	16,100,000	45,190,000	....	530,074	....
1895	3,809,929	16,650,000	45,400,000	6,571,332	580,945	....
1896	3,932,946	17,333,396	44,900,000	....	692,384	....
1897	4,065,618	18,228,991	44,500,000	....	768,328	....
1898	4,259,720	18,434,244	44,900,000	7,115,500	1,027,817	....
1899	4,728,333	19,329,092	45,600,000	....	1,170,337	....
1900	4,945,783	19,472,232	45,600,000	8,031,400	1,274,000	550,000
1901	5,006,936	20,196,835	46,100,000	8,434,601	1,234,976	....
1902	5,006,965	20,907,212	49,727,107	....	1,230,697	....
1903	5,043,297	21,212,827	49,700,000	....	1,381,306	....
1904	5,118,121	22,197,522	49,500,000	....	1,345,585	....
1905	5,163,486	22,861,043	50,964,874	8,832,016	1,426,594	....
1906	5,279,595	24,628,379	52,796,230	9,121,259	1,472,253	....
1907	5,333,275	25,681,509	52,585,362	9,730,209	1,540,452	750,000
1908	5,756,020	26,133,442	55,218,024	9,850,209	1,795,879	....
1909	6,053,231	27,914,085	57,026,422	10,162,872	1,954,892	....
1910	6,195,671	28,299,482	57,731,829	10,200,000	2,099,764	....
1911	6,357,460	29,064,492	58,002,435	10,480,090	2,170,796	831,000
1912	6,463,929	29,962,713	58,140,220	10,725,732	2,176,748	833,112
1913	6,596,862	30,579,000	58,481,000	10,920,426	2,414,499	947,406
1914	6,778,895	32,227,840	59,317,187	10,162,872	2,657,174	1,000,000
1915	6,848,744	32,400,792	59,905,000	10,163,000	2,807,514	....
1916	6,839,877	32,653,164	59,811,222	....	2,875,904	1,029,218
1917	6,738,697	33,535,000	60,973,000	....	3,060,478	1,126,568
1918	6,653,871	34,219,156	57,685,841	....	3,227,678	....
1919	6,689,680	34,648,928	59,182,683	....	3,488,262	1,416,556
1920	6,763,076	34,946,721	60,079,394	8,262,872	3,813,680	1,585,300
1921	6,870,804	35,632,193	60,053,246	8,693,221	4,161,126	1,650,000
1922	7,331,219	36,584,487	58,712,303	9,400,000	4,517,612	1,888,348
1923	7,927,938	37,397,000	59,819,000	9,605,000	4,197,966	3,581,214
1924	8,313,273	37,924,000	59,511,000	10,060,000	4,870,232	3,569,440
1925	8,510,683	37,833,000	59,903,000	10,030,000	5,292,040	3,414,062
1926	8,714,168	37,650,000	60,285,000	10,300,000	5,586,027	3,461,152
1927	8,702,760	37,483,000	60,466,000	10,900,000	5,679,852	3,588,483
1928	8,704,172	36,824,000	60,042,000	11,020,000	6,116,266	3,688,483
1929	8,907,064	36,216,000	59,134,000	11,155,000	6,467,174	3,638,098
1930	9,124,768	35,663,000	57,712,000	11,260,000	6,836,516	3,664,120

Note.—The figures for India are taken from the Association's Mill Statement.
The figures for Japan are taken from the half-yearly publication of the Japan Cotton Spinners Association.
The rest of the figures are taken from the Comtelburo Year Book.

TABLE NO. 2.
LOOMS.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1878	10,533	....	....	....	....	....
1879	13,018	....	....	....	....	....
1880	13,502	....	....	....	....	....
1881	13,707	....	....	....	....	....
1882	14,172	....	....	....	....	....
1883	15,373	....	....	....	....	....
1884	16,262	....	....	....	....	....
1885	16,537	....	561,000	....	....	....
1886	17,455	....	....	....	....	....
1887	18,536	....	....	....	....	....
1888	19,496	....	....	....	....	....
1889	21,561	....	....	....	....	....
1890	23,412	....	....	....	....	....
1891	24,531	....	....	....	....	....
1892	25,444	....	660,000	....	....	....
1893	28,164	....	....	....	....	....
1894	31,154	....	....	....	....	....
1895	35,338	362,067	606,585	245,000	5,000	....
1896	37,270	354,358	....	....	....	....
1897	37,584	379,341	....	....	2,852	....
1898	38,013	384,745	....	240,000	2,798	....
1899	39,069	392,690	....	....	2,757	....
1900	40,124	439,465	648,820	211,818	5,045	....
1901	41,180	411,106	....	211,818	....	....
1902	42,584	477,072	....	....	....	....
1903	44,092	488,760	684,000	....	5,043	....
1904	45,337	503,027	....	....	5,085	....
1905	50,139	515,006	704,357	230,200	8,140	....
1906	52,668	525,630	704,357	230,200	9,601	....
1907	58,436	536,815	725,221	....	9,462	....
1908	67,920	546,160	736,325	....	11,146	....
1909	76,898	555,398	739,382	....	13,813	....
1910	82,725	625,719	741,197	230,200	17,702	....
1911	85,352	633,909	741,260	....	20,431	....
1912	88,951	671,873	758,712	....	21,898	3,738
1913	94,136	709,255	786,205	....	24,224	4,755
1914	104,179	696,387	805,452	230,200	25,443	....
1915	108,009	689,840	808,145	....	30,068	....
1916	110,268	719,358	808,796	....	31,295	4,755
1917	114,621	725,366	807,543	....	36,181	5,853
1918	116,484	712,426	787,679	....	40,391	....
1919	118,221	700,620	790,936	....	44,401	7,193
1920	119,012	708,079	798,083	190,200	50,583	7,660
1921	123,783	719,120	790,399	190,200	54,994	....
1922	134,620	707,469	799,000	190,200	60,893	10,814
1923	144,794	744,686	795,244	240,700	64,460	22,477
1924	151,485	760,625	791,674	240,700	68,579	21,644
1925	154,202	762,808	788,197	240,700	73,381	25,934
1926	159,464	760,133	786,309	240,700	74,193	22,924
1927	161,952	745,520	767,524	250,000	77,043	24,047
1928	166,562	747,379	754,940	250,000	78,352	25,980
1929	174,992	736,379	739,887	250,000	81,209	29,788
1930	179,250	720,177	703,878	250,000	77,898	29,582

(Please see foot-note to previous table.)

TABLE No. 3.
PROGRESS OF COTTON MILL INDUSTRY IN INDIA.

	BOMBAY CITY AND ISLAND.						ALL-INDIA.					
	Average Working.		Cotton Consumed.	Yarn Spun.	Cloth Woven.	Average Number of hands employed.	Average Working.		Cotton Consumed.	Yarn Spun.	Cloth Woven.	Average Number of hands employed.
	Spindles.	Looms.					Spindles.	Looms.				
	1	2	3	4	5	6	1	2	3	4	5	6
	Year	ending 30th	June.	Year ending	31st March.	Year ending	Year	ending 30th	June.	Year ending	31st March.	Year ending
			Bales of 392 lbs.	Bales of 400 lbs.	(in yds.)	30th June.			Bales of 392 lbs.	Bales of 400 lbs.	(in yds.)	30th June.
1902 ..	Not available	Not available	987,378	Not available	233,241,143	86,122	Not available	Not available	1,765,038	1,432,345	409,744,993	181,031
3 ..	2,369,273	20,815	986,228	Do.	213,380,279	86,913	4,715,149	39,191	1,739,340	1,440,586	406,316,717	181,399
4 ..	2,339,372	22,745	972,734	Do.	218,577,652	89,915	4,701,318	1,4677	1,744,766	1,444,054	460,554,272	184,779
5 ..	2,398,467	25,442	1,072,452	833,858	304,568,146	92,924	4,815,050	45,507	1,879,244	1,445,953	549,529,065	195,275
6 ..	2,527,082	27,738	1,141,264	873,449	307,078,709	100,798	5,017,537	49,137	2,023,516	1,702,296	564,990,190	208,616
7 ..	2,494,488	29,311	1,115,750	926,649	408,569,624	98,101	5,038,569	52,283	1,980,170	1,634,251	708,139,874	205,696
8 ..	2,528,977	33,589	1,079,194	882,879	471,817,448	101,536	5,291,336	61,167	1,991,500	1,595,738	808,426,561	221,195
9 ..	2,584,886	34,657	1,098,704	894,115	455,639,081	105,751	5,526,233	66,097	2,109,000	1,642,075	824,489,164	236,924
10 ..	2,439,869	36,148	984,058	825,197	532,224,755	104,550	5,290,473	69,599	1,935,010	1,568,410	963,869,482	233,624
11 ..	2,493,163	38,380	953,450	801,068	563,224,913	104,500	5,392,691	73,549	1,905,866	1,524,318	1,042,741,653	230,649
12 ..	2,556,706	39,639	1,077,616	819,102	622,451,272	109,691	5,493,477	77,074	2,050,102	1,562,575	1,136,151,590	243,637
13 ..	2,567,810	39,975	1,072,210	909,202	642,101,710	110,033	5,736,701	82,577	2,096,016	1,721,182	1,220,442,545	253,786
	Year	ending 31st	August.			Year ending 31st August.	Year	ending 31st	August.			Year ending 31st August.
14 ..	2,597,913	41,643	1,078,038	887,561	592,366,008	109,860	5,848,283	85,158	2,143,126	1,706,942	1,164,291,588	260,276
15 ..	2,455,468	41,667	1,026,050	805,383	562,322,867	111,924	5,704,320	86,868	2,102,632	1,629,961	1,135,707,952	265,346
16 ..	2,551,736	47,250	1,096,174	941,857	771,266,499	118,303	5,900,896	95,965	2,197,718	1,806,061	1,441,514,550	274,361
17 ..	2,736,014	52,421	1,134,814	889,748	830,185,157	125,713	6,067,770	100,824	2,198,164	1,702,768	1,578,132,789	276,771
18 ..	2,671,450	52,887	1,068,492	893,221	933,137,872	124,199	5,987,685	101,141	2,085,678	1,651,439	1,614,126,458	282,227
19 ..	2,652,115	52,320	999,756	765,475	757,903,744	126,368	6,046,323	102,977	2,044,230	1,537,601	1,450,726,160	293,277
20 ..	2,814,718	54,664	957,150	794,297	863,292,197	140,208	6,238,771	105,169	1,952,318	1,589,400	1,639,779,227	311,070
21 ..	2,896,926	57,159	1,060,598	856,141	836,506,933	147,740	6,407,037	111,708	2,120,230	1,650,006	1,580,849,746	332,179
22 ..	2,952,183	58,848	1,074,198	871,736	921,926,856	149,224	6,549,112	117,318	2,203,540	1,733,929	1,731,573,296	343,723
23 ..	3,013,593	60,808	1,059,630	870,248	870,284,518	148,771	6,760,218	120,806	2,151,698	1,764,733	1,725,284,187	347,380
24 ..	2,929,786	62,087	821,466	673,966	855,883,055	148,414	6,962,553	128,320	1,917,748	1,521,569	1,701,574,355	356,887
25 ..	3,181,654	66,329	994,732	818,857	986,028,304	153,009	7,454,161	135,516	2,226,310	1,798,475	1,970,446,852	367,877
26 ..	2,860,076	63,403	777,970	654,906	871,840,734	149,069	7,264,234	136,033	2,113,384	1,716,068	1,954,462,650	373,508
27 ..	2,951,513	69,684	994,500	862,147	1,135,020,515	154,398	7,521,636	146,200	2,417,412	2,017,790	2,258,716,065	384,623
28 ..	1,826,026	45,464	568,848	796,867	1,131,520,832	129,275	6,505,175	126,235	2,009,782	2,022,351	2,356,564,805	360,921
29 ..	2,108,747	47,668	630,978	384,382	537,402,790	106,710	6,957,389	133,882	2,161,166	1,620,708	1,893,268,655	346,925
30 ..	2,803,936	64,397	877,492	658,042	888,944,315	136,774	7,979,454	156,662	2,573,714	2,083,522	2,418,970,025	384,022

NOTE:—Columns 1, 2 and 3.—Figures taken from the Association's Mill Statement.
Columns 4 and 5.—Are taken from "Monthly Statistics of Spinning and Weaving" published by the Government of India.
Column 6.—Same as columns 1, 2 and 3.
Production was at a standstill in all the mills in the Bombay City and Island for about 2 months in 1924 (end of January to March) and for a further period of 2½ months in 1925-26 (Sep. 15th to 1st Dec.) and again for about 6 months in 1928 (April 15th to first week of October) and for about 4½ months in 1929 (26th April to the middle of September)

TABLE NO. 4.

THE WORLD'S COTTON CROPS, 1911-12 to 1929-30 (TODD'S).

(Bales approximately 500 lbs.)

(000's omitted.)

Years.	America (Linters included.)	India*.	Egypt.	Russia.	China.	Others.	Total.	Percentage on 1914-15.
1911-12 ..	16,251	3,288	1,485	873	2,552	1,058	25,507	91
1912-13 ..	14,313	4,610	1,507	892	2,298	1,160	24,780	88
1913-14 ..	14,795	5,066	1,537	980	2,303	1,287	25,968	92
1914-15 ..	16,992	5,209	1,298	1,164	2,363	1,154	28,180	100
1915-16 ..	12,123	3,738	961	1,407	2,057	984	21,270	76
1916-17 ..	12,781	4,489	1,022	1,110	1,714	1,027	22,143	79
1917-18 ..	12,428	4,000	1,262	603	1,863	1,086	21,242	76
1918-19 ..	12,970	3,972	964	420	2,203	1,298	21,827	78
1919-20 ..	12,029	5,796	1,114	274	1,914	1,485	22,612	81
1920-21 ..	13,880	3,600	1,206	121	1,667	1,406	21,880	78
1921-22 ..	8,351	4,485	972	57	1,263	1,311	16,439	59
1922-23 ..	10,370	5,073	1,243	50	1,884	1,500	20,120	71
1923-24 ..	10,808	5,161	1,306	214	1,744	1,746	20,979	74
1924-25 ..	14,525	6,088	1,455	465	1,882	2,064	26,479	95
1925-26 ..	17,219	6,215	1,593	714	1,796	2,139	29,676	106
1926-27 ..	19,135	5,024	1,727	745	1,657	1,986	30,274	107
1927-28 ..	13,972	5,963	1,219	946	1,835	1,985	25,920	92
1928-29 ..	15,760	5,811	1,602	1,148	1,804	2,145	28,270	100
1929-30 ‡ ..	16,078	5,260	1,600	1,345	1,850	2,091	28,224	100

*400-lb. bales. ‡Estimates.

NOTE:—Figures taken from the tables published in the "Bombay Cotton Annual" issued by the East India Cotton Association.

TABLE NO. 5.

PRODUCTION AND CONSUMPTION OF RAW COTTON IN INDIA.

(*Indian Trade Journal* dated 30th *April* 1931.)

The following statement compares the estimates of the total outturn of cotton in India for the last two years with the sum of exports and internal consumption. The figures are those compiled by the Indian Central Cotton Committee and refer in the case of mills in British provinces to Indian cotton alone. The estimate of mill consumption in Indian States refers to all cotton, but it has been ascertained from the Indian Central Cotton Committee that the amount of foreign cotton consumed in Indian States is negligible. Import figures have not therefore been taken into consideration for the purposes of the comparison set forth below. A conventional estimate has as usual been made for extra-factory or local consumption. It should be borne in mind that estimates of the " Carry-over " from one year to another have not been taken into account owing to complete information not being available regarding stocks.*

	Year ending 31st August	
	1930.	1929.
	Thousand bales (400 lbs.)	Thousand bales (400 lbs.)
Exports to United Kingdom	286	233
,, to Continent (Europe excluding United Kingdom)	1,505	1,429
,, to China	555	456
,, to Japan	1,409	1,722
,, to Other Countries	113	93
Total	3,868	3,933
Home Consumption—		
Mills†	2,373	1,992
Extra—factory or local‡	750	750
Total	3,123	2,742
Approximate crop	6,991	6,675
Estimated in forecast	5,125	5,782
Excess (+) or deficit (—) neglecting carry-over	+1,866	+893

* Stocks of cotton in Bombay were 894,000 bales on 31st August 1929 and 770,000 bales on 31st August 1930.

† The figure of mill consumption is that compiled by the Indian Central Cotton Committee Bombay mainly on the basis of returns made under the Indian Cotton Cess Act.

‡ Conventional estimate.

TABLE NO. 6.

STATEMENT SHOWING THE STOCKS OF COTTON HELD BY INDIAN MILLS ON 1ST AUGUST 1930 AND ON 1ST FEBRUARY 1931.

(In bales regardless of weight).

	Bombay City and Island.		All-India.	
	1-8-30.	1-2-31.	1-8-30.	1-2-31.
COTTON MILL STOCKS.				
(In actual bales regardless of weight).				
(*a*) American (Linters and waste not included)	7,125	12,544	14,292	13,041
(*b*) East India	168,409	146,224	808,850	693,783
(*c*) Egyptian	2,321	10,094	4,966	13,816
(*d*) Sundries	8,545	5,459	32,160	10,650
Total	186,400	174,321	860,268	731,290

Figures from the Cotton Census taken at the request of the International Federation of Master Cotton Spinners' and Manufacturers' Associations.

(Figures are approximations.)

TABLE No. 7.

The following Table gives details of cotton arrivals into Bombay during the 1928-29 *season compared with the total of the nine previous years.*

(Actual weight converted into bales of 3½ cwts. each.) (Season ending 31st August in each case.)

NOTE.—The following figures are extracted from the daily returns issued by the Bombay Chamber of Commerce.

——	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
Khandeish	252,352	355,071	361,633	340,771	297,806	292,847	315,441	307,249	365,837	294,922
Central India	262,329	226,427	313,158	302,050	351,654	386,999	318,827	299,680	392,022	411,394
Barsi Naggar and Hyderabad Gaorani	133,521	373,985	346,392	310,279	308,365	299,702	274,592	437,759	348,875	355,162
Berar	415,881	763,045	666,233	647,314	574,520	479,843	578,454	730,789	792,419	731,747
Central Provinces	270,833	267,147	272,566	268,766	259,870	247,023	233,578	310,327	393,745	406,227
Dholleras	198,353	317,414	440,075	184,907	316,809	285,748	215,377	384,608	249,115	198,899
N. W. Provinces	166,729	170,053	84,929	122,536	133,887	131,256	59,570	65,213	62,338	140,446
Rajputana	95,012	153,576	135,270	90,203	84,216	117,015	66,045	56,155	51,886	58,599
Sind-Punjab	281,170	220,121	276,592	310,881	365,478	296,512	119,098	137,416	135,491	153,145
Broach	240,822	222,630	414,378	307,772	486,985	313,681	241,163	269,272	196,453	287,060
Compta Dharwar	252,996	147,400	132,693	187,493	222,650	168,007	142,453	145,150	137,799	160,648
Western Northerns	112,046	63,574	85,340	93,019	126,862	117,182	75,183	53,777	67,321	71,241
Coconada	17,493	8,365	4,182	2,888	2,403	3,302	495	7	6	103
Tinnevelly and Cambodia	63,857	64,238	47,384	30,322	41,369	68,875	50,161	37,082	40,357	46,250
Persians	292	3,226	5,737	9,764	6,904	5,627	5,719	5,770	1,774	704
Americans	81,105	23,058	1,632	2	9,649	28,130	379,120	102,910	11,719	*15,889
Egyptians	2,699	2,050	1,421	3,718	648	638	3,462	2,199	1,636	12,387
East Africans	....	....	51,069	77,932	74,289	88,569	85,988	78,119	107,747	134,533
Comilla, Burmah and Other Sorts	31,226	81,099	603	877	3,513	3,700	916	275	47	858
TOTAL ..	2,878,716	3,462,479	3,641,287	3,291,494	3,667,877	3,334,656	3,165,642	3,423,757	3,356,587	3,480,214

* Or 12,542 original bales of American cotton.

TABLE NO. 8.

STATEMENT SHOWING THE WEEKLY PRICES OF COTTON IN BOMBAY (IN RUPEES PER CANDY OF 784 lbs.)

The figures are extracted from the Weekly Statistics of the East India Cotton Association, Ltd.

Week ending.	Bengal F. G.		Broach.		Oomra Fine.	
	Price.	Delivery.	Price.	Delivery.	Price.	Delivery.
2nd January 1930.	206	Spot.	308	Apl./May.	259	Spot.
9th ,, ...	201	,,	298	,,	250	,,
16th ,, ...	212	,,	305	,,	257	,,
23rd ,, ...	212	,,	301	,,	252	,,
30th ,, ...	201	,,	290	,,	239	,,
6th February	193	,,	276	,,	228	,,
13th ,, ...	191	,,	272	,,	226	,,
20th ,, ...	183	,,	261	,,	216	,,
27th ,, ...	180	,,	252	,,	206	,,
6th March	178	,,	246	,,	199	,,
13th ,, ...	188	,,	254	,,	209	,,
20th ,, ...	192	,,	261		221	,,
27th ,, ...	194	,,	264	,,	226	,,
3rd April	206	,,	269	,,	237	,,
10th ,, ...	197	,,	263	,,	228	,,
17th ,, ...	189	,,	253	,,	216	,,
24th ,, ...	189	,,	254	,,	218	,,
1st May	183	,,	251	,,	209	,,
8th ,, ...	181	,,	248		207	,,
15th ,, ...	188	,,	251	,,	211	,,
22nd ,, ...		No Quotations.				
29th ,, ...	190	Spot.	258	July/Aug	211	,,
5th June		No Quotations.				
12th ,, ...	175	July.	240	July/Aug.	197	July.
19th ,, ...	175	,,	240	,,	197	,,
26th ,, ...		No Quotations.				
3rd July	138	Spot.	197	July/Aug.	156	Spot.
10th ,, ...		No Quotations.				
17th ,, ...	147	Spot.	187	July/Aug	163	Spot.
24th ,, ...	144	,,	186	,,	162	,,
31st ,, ...	148	,,	195	,,	166	,,
7th August	168	Dec./Jan.	200	,,	192	Dec./Jan.
14th ,, ...	165	,,	194	,,	187	,,
21st ,, ...		No Quotations.				
28th ,, ...		,,	,,			
4th September		,,	,,			
11th ,, ...	152	Dec./Jan.	209	Apl./May.	180	Dec./Jan.
18th ,, ...		No Quotations.	1931.			
25th ,, ...	147	Dec./Jan.	207	Apl./May.	176	Dec./Jan.
2nd October		Market.	c l o s e d .			
9th ,, ...	134	Dec./Jan.	194	Apl./May.	163	Dec./Jan.
16th ,, ...		No Quotations.				
23rd ,, ...	136	Dec./Jan.	196	Apl./May	164	Dec./Jan.
30th ,, ...		No Quotations.				
6th November		,,	,,			
13th ,, ...	148	Spot.	203	Apl./May	168	Dec./Jan.
20th ,, ...	146	,,	201	,,	166	,,
27th ,, ...	139	,,	196	,,	165	Spot.
4th December	128	,,	183	,,	153	,,
11th ,, ...	126	,,	176	,,	149	,,
18th ,, ...	133	,,	178	,,	151	,,
25th ,, ...	Market		c l o s e d .			

TABLE No. 9.

STOCKS OF YARN AND CLOTH HELD BY BOMBAY MILLS.

The following table shows the stocks of Yarn and Cloth held by Bombay Mills compiled from returns received by the Association :—

Date of Returns.	YARN STOCKS IN BALES. Approximation of stocks for all Bombay Mills.			CLOTH STOCKS IN BALES. Approximation of stocks for all Bombay Mills.		
	Sold but delivery not taken.	Unsold.	Total unclear-ed.	Sold but delivery not taken.	Unsold.	Total unclear-ed.
1927.						
January 31st	15,000	20,000	35,000	41,000	77,000	118,000
February 28th	17,000	13,000	30,000	42,000	67,000	109,000
March 31st	17,000	15,000	32,000	39,000	72,000	111,000
April 30th	17,000	21,000	38,000	39,000	80,000	119,000
May 31st	15,000	23,000	38,000	46,000	83,000	129,000
June 30th	15,000	23,000	38,000	62,000	88,000	150,000
July 31st	18,000	20,000	38,000	77,000	81,000	158,000
August 31st	17,000	15,000	32,000	80,000	73,000	153,000
September 30th	17,000	13,000	30,000	65,000	73,000	138,000
October 31st	16,000	20,000	36,000	55,000	83,000	138,000
November 30th	17,000	20,000	37,000	49,000	94,000	143,000
December 31st	16,000	23,000	39,000	47,000	105,000	152,000
1928.						
January 31st	13,000	20,000	33,000	53,000	91,000	144,000
February 29th	10,000	21,000	31,000	47,000	107,000	154,000
March 31st	11,000	19,000	30,000	47,000	117,000	164,000
April 30th	10,000	13,000	23,000	43,000	116,000	159,000
May 31st	5,000	10,000	15,000	33,000	101,000	134,000
June 30th	3,000	7,000	10,000	41,000	68,000	109,000
July 31st	2,000	6,000	8,000	32,000	54,000	86,000
August 31st	1,000	6,000	7,000	27,000	47,000	74,000
September 30th	1,000	4,000	5,000	18,000	39,000	57,000
October 31st	2,000	3,000	5,000	16,000	37,000	53,000
November 30th	3,000	2,000	5,000	17,000	32,000	49,000
December 31st	4,000	2,000	6,000	19,000	31,000	50,000
1929.						
January 31st	6,000	3,000	9,000	28,000	38,000	66,000
February 28th	9,000	3,000	12,000	33,000	45,000	78,000
March 31st	9,000	4,000	13,000	35,000	53,000	88,000
April 30th	10,000	4,000	14,000	38,000	56,000	94,000
May 31st	6,000	4,000	10,000	33,000	49,000	82,000
June 30th	5,000	4,000	9,000	28,000	49,000	77,000
July 31st	5,000	4,000	9,000	34,000	45,000	79,000
August 31st	7,000	4,000	11,000	41,000	44,000	85,000
September 30th	8,000	5,000	13,000	41,000	43,000	84,000
October 31st	10,000	6,000	16,000	48,000	44,000	92,000
November 30th	11,000	5,000	16,000	48,000	45,000	93,000
December 31st	15,000	8,000	23,000	58,000	61,000	119,000
1930.						
January 31st	14,000	13,000	27,000	63,000	74,000	137,000
February 28th	13,000	17,000	30,000	70,000	86,000	156,000
March 31st	14,000	15,000	29,000	67,000	98,000	165,000
April 30th	17,000	13,000	30,000	70,000	96,000	166,000
May 31st	17,000	13,000	30,000	80,000	91,000	171,000
June 30th	16,000	15,000	31,000	84,000	103,000	187,000
July 31st	15,000	17,000	32,000	82,000	117,000	199,000
August 31st	12,000	19,000	31,000	78,000	123,000	201,000
September 30th	11,000	15,000	26,000	61,000	120,000	181,000
October 31st	10,000	14,000	24,000	55,000	109,000	164,000
November 30th	9,000	13,000	22,000	44,000	98,000	142,000
December 31st	9,000	15,000	24,000	43,000	109,000	145,000

The rapid reduction in the cloth and yarn stocks at the end of 1928 was due to the fact that all the mills in the City and Island were closed down.

TABLE NO. 10.

AVERAGE WHOLESALE PRICES OF PIECEGOODS AND YARN PRODUCED BY BOMBAY MILLS.

Date.	PIECEGOODS.			YARN.	
	Longcloth.	T. Cloths.	Chadars.	Twist. No. 10's.	Twist. No. 20's.
	As.	As.	As.	As.	As.
Year ending December 31st, 1905 ..	9.39	9.56	9.30	5 29/32	7.0
Year ending December 31st, 1906 ..	9.46	9.45	9.38	5 29/32	7 5/16
Year ending December 31st, 1907 ..		Not Available.			
Year ending December 31st, 1908 ..	9 7/16	9 1/16	8 15/16	5 3/32	6 1/4
Year endingDecember 31st, 1909 ..		Not Available.			
Year ending December 31st, 1910 ..	9 15/16	9 3/16	9 3/16	6 27/32	7 13/16
Year ending December 31st, 1911 ..		Not Available.			
Year ending December 31st, 1912 ..	10 13/16	10⅝	9⅞	7 5/32	8⅛
Year ending December 31st, 1913 ..		Not Available.			
Year ending December 31st, 1914 ..	9½	9 3/16	9 5/16	5⅝	6 23/32
Year ending December 31st, 1915 ..	9 1/16	8 7/16	8 7/16	5	6 1/32
Year ending December 31st, 1916 ..	11¾	11⅛	10⅜	6 7/16	8 9/32
Year ending December 31st, 1917 ..	17½	16 3/16	14 15/16	9 7/16	12 29/32
Year ending December 31st, 1918 ..	29⅛	26⅜	25½	16 29/32	20 31/32
Year ending December 31st, 1919 ..	26⅜	24 9/16	24¼	16 19/32	21 3/16
Year ending December 31st, 1920 ..	29¾	27¾	27 9/16	16 11/16	24⅛
Year ending December 31st, 1921 ..	26 3/16	24⅜	24 5/16	12 9/32	17
Year ending December 31st, 1922 ..	25 11/32	22¾	23⅜	12¼	16 15/16
Year ending December 31st, 1923 ..	21⅜	19 15/16	19 13/16	12 1/16	15 19/32
Year ending December 31st, 1924 ..	22¾	21⅛	20 9/16	14½	17 11/32
Year ending December 31st, 1925 ..	19¼	18 9/16	18 1/8	12 3/32	13 31/32

TABLE NO. 10—*contd.*

AVERAGE WHOLESALE PRICES OF GREY UNBLEACHED PIECEGOODS IN 1930.

	Longcloth Standard Quality 37×37½×9 Per lb.	Shirtings 35×38×9 Per lb.	Dhoties (up to ½" Nakhi border,) 32×9×1¾. Per lb.	Drills 29½×40×13½ Per lb.	T-cloths 30×24×6 Per lb.	Domestics 24×48×10 Per lb.	Domestics 26×61×11 Per lb.	Salita 40×66×25 Per lb.	Chadars 50×6×2¼ Per lb.	Khadi 28×24×7⅞ Per lb.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Year ending 31st December 1926	1 0 5	0 15 5	1 0 5	0 14 0	0 14 10	0 15 2	0 14 9	0 15 2	0 15 6	0 11 4
Year ending 31st December 1927	0 15 1	0 14 6	0 15 4	0 12 7	0 13 0	0 14 7	0 13 10	0 13 10	0 14 4	0 11 1
Year ending 31st December 1928	0 15 4	0 14 9	0 15 9	0 12 11	0 14 4	0 14 9	0 14 6	0 14 5	0 14 3	0 11 6
Year ending 31st December 1929	0 15 5	0 14 9	0 15 9	0 13 1	0 14 10	0 15 0	0 14 11	0 14 6	0 14 11	0 11 5
Fortnight ending:—										
3rd January, 1930	0 14 6	0 13 9	0 14 9	0 12 3	0 14 3	0 14 3	0 14 0	0 13 6	0 14 0	0 10 9
17th January, 1930	0 14 0	0 13 3	0 14 3	0 12 0	0 13 6	0 14 0	0 13 3	0 13 0	0 13 9	0 10 3
31st January, 1930	0 13 6	0 13 0	0 14 0	0 11 0	0 13 0	0 13 6	0 13 0	0 12 9	0 13 6	0 10 0
14th February, 1930	0 13 3	0 12 9	0 14 0	0 11 0	0 12 6	0 13 3	0 12 6	0 12 3	0 13 3	0 9 9
28th February, 1930	0 13 3	0 12 9	0 14 0	0 11 0	0 12 9	0 13 3	0 12 6	0 12 3	0 13 0	0 9 9
14th March, 1930	0 13 3	0 12 9	0 14 0	0 11 0	0 12 6	0 13 0	0 12 6	0 12 3	0 12 9	0 9 3
28th March, 1930	0 13 3	0 12 6	0 13 9	0 11 0	0 12 6	0 12 9	0 12 3	0 12 0	0 12 6	0 9 3
11th April, 1930	0 13 3	0 12 6	0 13 9	0 11 0	0 12 6	0 12 9	0 12 3	0 12 3	0 12 9	0 9 3
25th April, 1930	0 13 3	0 12 6	0 13 9	0 11 0	0 12 9	0 13 0	0 12 6	0 12 6	0 13 0	0 9 6
9th May, 1930	0 13 3	0 12 9	0 13 9	0 10 9	0 12 6	0 13 6	0 12 9	0 12 6	0 13 0	0 9 9
23rd May, 1930	0 13 6	0 12 9	0 13 9	0 10 9	0 12 6	0 13 0	0 12 9	0 12 6	0 13 0	0 9 9
6th June, 1930	0 13 6	0 12 9	0 13 9	0 10 9	0 12 6	0 13 3	0 12 9	0 12 6	0 13 0	0 9 9
20th June, 1930	0 13 6	0 12 9	0 13 9	0 10 9	0 12 6	0 13 0	0 12 9	0 12 6	0 13 0	0 9 9
4th July, 1930	0 13 3	0 12 6	0 13 9	0 10 6	0 12 6	0 13 0	0 12 6	0 12 3	0 12 9	0 9 3
18th July, 1930	0 13 3	0 12 6	0 14 0	0 10 6	Not quoted.	0 13 0	0 12 6	0 12 3	0 12 9	0 9 3
1st August, 1930	0 13 0	0 12 3	0 14 0	0 10 6	0 12 3	0 13 0	0 12 6	0 12 0	0 12 9	0 9 0
15th August, 1930	0 12 9	0 12 0	0 14 0	0 10 6	0 12 3	0 12 9	0 12 6	0 12 0	0 12 9	0 9 0
29th August, 1930	0 12 6	0 11 9	0 14 0	0 10 0	0 12 0	0 12 9	0 12 0	0 11 9	0 12 9	0 9 0
12th September, 1930	0 12 6	0 11 9	0 13 6	0 10 0	0 12 0	0 12 0	0 12 0	0 12 0	0 12 3	0 8 9
26th September, 1930	0 12 0	0 11 6	0 12 6	0 10 0	0 12 0	0 12 0	0 11 6	0 11 6	0 12 0	0 8 6
10th October, 1930	0 11 9	0 11 3	0 12 3	0 9 6	0 12 0	0 11 9	0 11 3	0 10 9	0 11 9	0 8 3
24th October, 1930	0 11 3	0 10 9	0 12 0	0 9 3	0 11 9	0 11 9	0 11 0	0 10 6	0 11 3	0 8 0
7th November, 1930	0 11 3	0 11 0	0 12 0	0 9 3	0 11 9	0 11 9	0 11 3	0 10 6	0 11 3	0 8 0
21st November, 1930	0 11 6	0 11 0	0 12 0	0 9 0	0 11 6	0 11 9	0 11 3	0 10 6	0 11 3	0 8 0
5th December, 1930	0 11 6	0 11 0	0 12 0	0 9 0	0 11 6	0 12 0	0 11 3	0 10 6	0 11 3	0 8 0
19th December, 1930	0 11 6	0 11 0	0 12 0	0 9 0	0 11 6	0 12 0	0 11 0	0 10 6	0 11 3	0 8 0

NOTE:—Figures extracted from the current quotations issued by the Association.

TABLE No. 10—*contd.*

AVERAGE WHOLESALE PRICES FOR WHITE AND COLOURED PIECEGOODS AND GREY YARN IN 1930.

	WHITE BLEACHED.				DYED GOODS.			FANCY GOODS.						YARN (Price per lb.)																							
	Long-cloth 36×40 ×10⅞ Per Piece	Striped Shirting 25× 24×3½ (up to 15% Colour) Per piece	Twills 31½× 40×7¾ Per piece	Khadi. 50×40 ×20. Per piece.	Dyed Long-cloth (Black) 35× 38×9. Per piece	Dyed Long-cloth (napthol red) 45× 26×3½. Per piece	Susi, Grey Weft. 21× 24×2 11/16 (up to 20% colour Per piece	Susi, Check 22× 24×3½ (50% colour) Per piece	Susi, Check. 22× 24×3½ (100% colour) Per piece	Sholapur Coating 27× 24×8½ (100% colour) Per piece	Sholapur Coating 27× 24×6½ (100% colour) Per piece	Striped Drills. 24× 24×5 (up to 20% colour) Per piece	Kashmere Cloth 24× 24×4 (Cotton Dyed.) Per piece	Towels. 30× 16 2/3×7 Per dozen.	4s Bump (nominal)	6½s. All Waste.	8½		10½		12½		16s.		20s.		24s.									
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Year ending 31st Dec. 1926	13 6 0	4 8 10	10 12 8	17 14 1	10 10 9	4 13 2	2 11 2	3 9 8	3 13 9	11 6 0	6 6 6	4 8 7	3 14 5	8 7 0	0 6 0	0 6 4	0 7 5	0 8 4	0 9 2	0 10 2	0 10 8	0 12 5															
Do. 1927	13 1 6	4 4 9	9 14 7	Not quoted.	9 13 0	Not quoted.	2 9 3	3 2 9	3 6 0	10 6 10	5 12 4	4 5 7	3 11 1	7 10 0	0 6 0	0 6 11	0 8 0	0 8 8	0 9 9	0 10 3	0 10 10	0 11 4															
Do. 1928	12 3 8	4 2 6	8 11 3	18 12 0	10 2 9	5 7 6	2 10 4	3 4 8	3 10 6	9 10 9	6 1 0	4 11 0	3 10 7	7 9 4	0 5 11	0 7 8	0 8 7	0 9 5	0 10 0	0 11 1	0 11 10	0 12 5															
Do. 1929	12 2 4	4 2 5	8 11 6	18 10 10	9 12 0	5 7 1	2 10 4	3 7 9	3 9 6	9 7 2	6 2 3	4 11 3	3 11 0	6 15 8	0 5 6	0 7 4	0 8 4	0 9 1	0 9 6	0 10 8	0 11 9	0 12 6															
Fortnight ending :																																					
3rd January 1930 ..	11 8 6	4 2 0	Not quoted.	Not quated.	9 7 9	5 4 0	2 5 6	3 2 9	3 7 3	8 12 0	5 6 0	4 6 0	3 5 6	6 12 0	0 4 6	0 6 3	0 7 3	0 8 0	0 8 3	0 10 0	0 10 9	0 11 6															
17th January ,, ..	11 1 0	4 3 3	,,	,,	9 3 3	5 4 0	2 3 9	3 2 3	3 8 9	8 12 0	5 6 0	4 4 0	3 8 9	6 10 0	0 4 3	0 6 3	0 7 0	0 7 9	0 8 0	0 9 9	0 10 6	0 11 3															
31st January ,, ..	11 3 6	4 1 0	,,	,,	9 7 9	5 4 0	2 3 9	3 2 3	3 5 6	8 10 0	5 10 0	Not quoted.	3 4 9	6 7 0	0 4 0	0 6 0	0 7 0	0 7 9	0 8 3	0 9 9	0 10 6	0 11 3															
14th February ,, ..	11 0 9	4 1 0	,,	,,	8 15 0	5 1 0	2 3 0	3 2 3	3 5 0	8 10 0	5 10 0	,,	3 2 0	6 4 0	0 4 0	0 5 9	0 6 9	0 7 6	0 8 0	0 9 6	0 10 3	0 11 0															
28th February ,, ..	11 3 6	4 1 6	,,	,,	9 8 0	5 4 0	2 5 6	3 0 9	3 4 0	8 10 0	5 10 0	,,	3 2 0	6 4 0	0 4 3	0 6 0	0 7 0	0 7 3	0 8 0	0 9 3	0 10 0	0 10 6															
14th March ,, ..	10 14 0	4 2 0	,,	,,	9 0 0	5 4 0	2 4 3	3 0 9	3 4 0	8 8 0	5 8 0	,,	3 2 0	6 4 0	0 4 6	0 6 0	0 7 0	0 7 3	0 7 9	0 9 3	0 9 9	0 10 3															
28th March ,, ..	10 8 0	4 2 0	,,	,,	8 8 0	4 13 0	2 5 0	Not quoted.	Not quoted.	8 8 0	5 8 0	,,	3 2 0	6 0 0	0 4 6	0 5 9	0 6 9	0 7 3	0 7 9	0 9 0	0 9 9	0 10 0															
11th April ,, ..	Not quoted.	3 15 9	,,		8 8 0	Not quoted.	2 2 9	,,	,,	8 8 0	5 8 0	,,	3 2 0	6 0 0	0 4 3	0 5 9	0 6 9	0 7 3	0 7 9	0 9 3	0 9 9	0 10 3															
25th April ,, ..	10 14 0	3 15 0	,,	,,	8 5 0	,,	2 0 0	,,	,,	8 8 0	5 8 0	,,	3 2 0	6 0 0	0 4 6	0 5 9	0 6 9	0 7 3	0 7 9	0 9 3	0 10 0	0 10 3															
9th May ,, ..	11 8 0	3 14 0	,,	18 4 0	8 9 9	,,	2 0 0	,,	,,	8 8 0	5 8 0	,,	3 2 0	6 0 0	0 4 9	0 6 0	0 6 6	0 7 0	0 7 6	0 9 0	0 9 9	0 10 3															
23rd May ,, ..	Not quoted.	3 14 0	,,	17 8 0	8 9 3	,,	2 2 0	,,	,,	8 8 0	5 8 0	,,	3 4 0	6 0 0	Not quoted.	0 6 0	0 6 9	0 7 0	0 7 9	0 9 0	0 9 6	0 10 3															
6th June ,, ..	,,	3 14 0	,,	17 8 0	8 6 0	,,	2 2 0	,,	,,	8 8 0	5 8 0	,,	3 4 0	6 0 0	,,	0 5 9	0 6 9	0 7 0	0 7 9	0 8 9	0 9 6	0 10 3															
20th June ,, ..	,,	3 10 0	,,	17 8 0	8 5 9	,,	2 2 0	,,	,,	8 8 0	5 8 0	,,	3 4 0	6 0 0	,,	0 5 9	0 6 9	0 7 3	0 7 9	0 8 6	0 9 9	0 10 3															
4th July ,, ..	,,	3 10 0	,,	17 8 0	8 5 9	,,	2 1 0	,,	,,	8 8 0	5 8 0	,,	3 2 0	6 0 0	,,	0 5 9	0 7 0	0 7 6	0 7 9	0 8 6	0 9 9	0 10 6															
18th July ,, ..	,,	3 10 9	,,	17 8 0	8 5 9	,,	2 1 0	,	,,	8 4 0	5 4 0	,	3 2 0	6 0 0	,,	0 5 6	0 6 6	0 7 0	0 7 3	0 8 6	0 9 3	0 10 0															
1st August ,, ..	,,	3 10 0	,,	17 8 0	8 5 9	,,	2 3 0	, ,	,,	8 4 0	5 4 0	,,	3 2 0	6 0 0	,,	0 5 3	0 6 3	0 6 9	0 7 0	0 8 3	0 8 9	0 9 6															
15th August ,, ..	,,	3 10 0	,,	17 8 0	8 5 9	,,	2 0 0	,,	,,	8 4 0	5 4 0	,,	3 2 0	5 12 0	,,	0 5 3	0 6 0	0 6 6	0 6 9	0 8 0	0 8 9	0 9 6															
29th August ,, ..		3 8 0	,,	17 8 0	8 5 9	,,	2 0 0	,,	,,	8 0 0	5 0 0	,,	3 2 0	5 12 0	,,	0 5 6	0 5 9	0 6 3	0 6 6	0 8 3	0 8 9	0 9 6															
12th September ,, ..	,,	3 8 0	,,	17 8 0	8 5 9	,,	2 0 0	,,	,,	8 0 0	5 0 0	,,	3 2 0	5 12 0	,,	0 5 6	0 5 9	0 6 3	0 6 6	0 7 9	0 8 3	0 8 9															
26th September ,, ..	,,	3 8 0	,,	17 8 0	8 4 9	,,	2 0 0	,,	,	8 0 0	5 0 0	,,	Not quoted.	5 12 0	,,	0 5 0	0 6 0	0 6 6	0 6 9	0 7 9	0 8 3	0 8 6															
10th October ,, ..	,,	3 5 6	,,	17 8 0	8 0 3	,,	2 0 0	,,	,,	8 0 0	5 0 0	,,	2 13 0	5 4 0	,,	0 5 0	0 5 9	0 6 0	0 6 3	0 7 3	0 8 0	0 8 6															
24th October ,, ..	11 4 0	3 5 6	6 0 0	17 8 0	8 0 3	,,	1 15 0	2 8 6	2 11 6	8 0 0	5 0 0	3 2 0	2 12 0	5 4 0	,,	0 5 0	0 5 9	0 6 0	0 6 3	0 7 6	0 8 0	0 8 9															
7th November ,, ..	11 4 0	3 5 6	6 0 0	16 4 0	8 0 3	,;	1 15 0	Not quoted.	Not quoted.	8 0 0	5 0 0	Not. quoted.	2 12 0	5 4 0	,,	0 5 3	0 5 9	0 6 0	0 6 3	0 7 3	0 7 9	0 8 3															
21st November ,, ..	11 4 0	3 5 6	6 2 0	16 4 0	8 0 3	,,	1 15 0	,,	,,	8 0 0	5 0 0	,,	2 13 0	5 6 3	0 4 0	0 5 0	0 5 9	0 6 0	0 6 3	0 7 0	0 7 6	0 8 0															
5th December ,, ..	11 4 0	Not quoted.	6 2 0	Not quoted.	8 2 6	,,	2 0 3	,,	,,	7 8 0	5 0 0	,,	2 13 0	5 6 3	Not quoted.	0 5 0	0 5 6	0 6 0	0 6 3	0 7 0	0 7 9	0 8 0															
19th December ,, ..	Not quoted.	3 6 0	6 2 0	15 0 0	8 2 6	,,	2 0 3	,,	,,	7 8 0	Not quoted.	,,	2 13 0	5 4 0	,,	0 4 9	0 5 6	0 6 0	0 6 3	0 7 3	0 7 6	0 8 0															

TABLE NO. 11.

EXCHANGE VARIATIONS IN 1929 FOR TELEGRAPHIC TRANSFERS AND THE PRICE OF SILVER.

1930.		Bombay/ London. Selling T. T. Rate.	Bombay/ Yokohama Per 100 yens Selling T. T. Rate.	Bombay/ Hongkong Per 100 dollars Selling D.D. Rate.	Bombay/ Shanghai Per 100 taels. Selling D.D. Rate.	Bombay/ New York Per 100 dollars. Selling D.D. Rate.	Price in Bombay for 100 tolas of ready silver.
		s.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
Jany.	Highest	1/5 15/16	135 1/2	116 1/4	143 1/2	275 3/4	51 2 0
	Lowest	1/5 7/8	134 1/2	109 1/4	134 1/2	274	47 4 0
Feby.	Highest	1/5 29/32	136	110 3/4	135 3/4	276 1/2	53 2 0
	Lowest	1/5 13/16	135 1/4	105 1/4	131 1/4	274 1/2	46 14 0
March	Highest	1/5 27/32	137	105 1/4	133 3/4	277	55 9 0
	Lowest	1/5 13/16	136	102 1/4	130	276 1/2	52 6 0
April	Highest	1/5 27/32	137	104 1/2	131 3/4	276 1/2	57 4 0
	Lowest	1/5 13/16	136 1/2	103 1/4	130	276 1/4	53 5 0
May	Highest	1/5 13/16	137 1/2	104	130 3/4	277 1/2	56 4 0
	Lowest	1/5 3/4	136 3/4	93 3/4	111 1/4	276 1/2	49 14 0
June	Highest	1/5 13/16	137 3/4	92 3/4	113 1/2	278 1/4	49 13 0
	Lowest	1/5 3/4	137 1/4	86 1/2	101 1/2	277	44 9 0
July	Highest	1/5 13/16	137 1/4	90	106 3/4	277 1/2	47 9 0
	Lowest	1/5 3/4	137	86 1/4	102 1/4	276 1/2	45 9 0
Aug.	Highest	1/5 25/32	137 1/4	93 3/4	112	277 3/4	48 2 0
	Lowest	1/5 3/4	137	87 3/4	104 1/4	277 1/4	46 6 0
Sept.	Highest	1/5 25/32	137 1/2	91	113 3/4	278	48 7 0
	Lowest	1/5 3/4	137 1/4	89 1/4	109 3/4	277 1/2	46 12 0
Octr.	Highest	1/5 13/16	138	90 1/8	110 1/2	278	47 13 0
	Lowest	1/5 3/4	137 7/8	88 5/8	108	277	47 0 0
Novr.	Highest	1/5 25/32	138	90 1/8	110 1/4	278 1/4	48 0 0
	Lowest	1/5 3/4	137 3/4	85 7/8	108	277 1/2	46 13 0
Decr.	Highest	1/5 3/4	138 1/2	85 1/4	106	278 3/4	46 11 0
	Lowest	1/5 3/4	137 7/8	76 1/8	97 1/4	278	43 0 0

NOTE:—These figures were supplied by Messrs. Premchand Roychand & Sons, Exchange Brokers, Bombay.

TABLE No. 121

STATEMENT SHOWING THE QUANTITY OF YARN SPUN IN INDIA.

(In thousands of pounds.)

	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24. *	1924-25.	1925-26. *	Calendar Year. 1926.	Calendar Year 1927.	Calendar Year 1928. §	Calendar Year 1929. §	Calendar Year 1930.
BRITISH INDIA—																				
1 to 10	112,108	132,432	125,722	125,503	139,726	107,143	98,391	84,663	81,044	81,180	94,251	97,603	80,123	87,505	89,339	110,470	104,601	54,412	94,387	101,283
11 to 20	315,435	346,054	339,958	322,113	362,372	347,767	325,045	292,365	321,738	334,403	345,887	348,815	299,062	343,396	316,531	353,712	353,501	250,954	322,659	338,667
21 to 30	140,452	149,355	156,837	146,454	160,425	161,469	173,794	180,216	174,240	188,824	193,330	197,325	168,219	205,347	191,063	221,702	240,298	181,581	233,098	233,630
31 to 40	19,940	19,144	18,971	18,199	18,021	23,260	23,600	18,583	16,535	14,868	16,707	15,836	19,143	18,774	18,498	24,849	29,808	33,066	43,185	53,411
Above 40	2,199	2,935	2,686	2,213	1,960	4,461	5,748	4,503	3,542	2,067	2,364	2,195	3,255	5,809	5,816	10,292	11,685	9,200	13,839	22,751
Wastes	704	661	679	475	651	346	223	231	256	314	472	162	324	330	1,319	2,590	5,925	5,227	6,375	5,983
TOTAL ..	590,838	650,582	644,853	614,957	683,155	644,447	626,801	580,561	597,355	621,655	653,011	661,936	570,125	661,162	623,371‡	723,903†	745,819	534,442	713,543	755,725
NATIVE STATES—																				
1 to 10	4,072	4,570	5,062	5,506	5,581	3,539	2,061	2,657	3,143	2,763	4,816	5,375	4,721	5,291	6,385	5,935	7,911	8,756	10,421	11,150
11 to 20	20,896	23,339	21,951	21,213	23,816	22,166	20,957	22,175	25,262	25,125	25,565	26,802	28,005	33,619	32,493	37,046	49,643	48,966	55,315	64,166
21 to 30	8,880	9,481	10,158	9,786	9,319	10,019	9,874	8,989	9,417	10,262	9,832	11,634	13 758	18,465	22,726	23,594	24,064	27,334	30,815	31,603
31 to 40	341	497	741	502	552	821	789	606	545	156	94	94	524	593	1,239	1,797	1,835	2,304	2,534	3,245
Above 40	....	2	12	19	3	116	94	53	18	....	26	....	6	14	18	142	212	254	373	861
Wastes	....	....	....	....	....	....	....	....	19	41	20	52	190	247	196	187	484	256	268	275
TOTAL ..	34,189	37,890	37,924	37,028	39,270	36,660	33,775	34,480	38,405	38,347	40,452	43,958	47,204	58,228	63,057	68,702	84,149	87,870	99,726	111,300
GRAND TOTAL, BRITISH INDIA AND NATIVE STATES—																				
1 to 10	116,179	137,002	130,784	131,010	145,307	110,682	100,452	87,320	84,188	83,943	99,067	102,978	84,843	92,796	95,724	116,415	112,512	63,168	104,809	112,432
11 to 20	336,331	369,393	361,909	343,326	386,188	369,933	346,002	314,541	347,000	359,527	371,452	375,617	327,067	377,015	349,024	390,759	403,144	299,920	377,974	402,833
21 to 30	149,332	158,836	166,995	156,240	169,744	171,488	183,667	189,204	183,657	199,086	203,162	208,959	181,977	223,812	213,789	245,295	264,362	208,915	263,913	265,233
31 to 40	20,281	19,642	19,712	18,701	18,573	24,082	24,389	19,189	17,080	15,024	16,900	15,930	19,667	19,368	19,737	26,645	31,643	35,370	45,719	56,657
Above 40	2,199	2,938	2,699	2,233	1,963	4,577	5,842	4,555	3,560	2,067	2,389	2,195	3,261	5,822	5,834	10,435	11,899	9,454	14,212	23,612
Wastes	704	661	679	475	651	346	223	231	275	355	492	214	514	578	1,515	2,777	6,409	5.483	6,643	6,258
GRAND TOTAL	625,026	688,473	682,777	651,985	722,425	681,107	660,576	615,040	635,760	660,003	693,463	705,894	617,329	719,390	686,428‡	792,606†	829,968	622,312	813,269	867,025

* During the years 1923-24 and 1925-26 all the mills in the City and Island of Bombay were closed for about 2 months and 2½ months respectively.

‡ Includes 805 lbs. for which details are not known.

† Do. 288 do. do.

Note.—The periods covered by all the Statistics included in the report are, unless otherwise stated, official years ending 31st March.

§ During the year 1928 all the mills in the City and Island of Bombay were closed for about 6 months and for about 4½ months during 1929.

TABLE No. 13.

STATEMENT SHOWING THE QUANTITY OF YARN SPUN IN BOMBAY ISLAND.

(In thousands of pounds.)

Descriptions.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	* 1923-24.	1924-25.	* 1925-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.
Nos. 1 to 10..	81,453	95,429	89,352	88,219	97,875	73,500	71,167	55,970	56,406	58,242	71,274	74,226	56,123	61,164	56,982	75,498	66,595	28,436	54,055	54,381
Nos. 11 to 20..	170,766	188,102	186,217	162,658	197,320	198,700	186,336	151,433	173,435	183,839	175,505	171,828	125,910	156,150	116,959	152,442	142,755	58,298	105,766	103,861
Nos. 21 to 30..	70,059	74,851	74,751	66,553	77,108	77,591	90,916	90,604	81,274	94,134	94,753	95,406	79,538	98,955	79,114	102,169	110,397	48,697	81,295	85,229
Nos. 31 to 40..	4,552	4,421	3,831	4,017	3,832	4,824	6,991	6,669	5,161	5,178	6,000	5,587	6,605	7,961	5,885	8,858	11,290	8,024	12,891	20,517
Above 40	705	837	822	600	557	1,226	1,847	1,447	1,405	921	989	1,028	1,338	3,212	2,503	3,834	5,306	2,769	4,768	9,053
Wastes, etc. ..	106	41	52	106	51	58	32	67	38	143	173	24	73	101	520	1,085	1,204	628	967	576
TOTAL ..	327,641	363,681	355,025	322,153	376,743	355,899	357,289	306,190	317,719	342,457	348,694	348,099	269,587	327,543	261,963	343,887	337,948	146,853	259,741	273,617

* Please see footnote to table 12 regarding strikes in Bombay Mills.

TABLE NO. 14.

DETAILED STATEMENT OF THE QUANTITY AND DESCRIPTION OF WOVEN GOODS PRODUCED IN INDIAN MILLS.

GRAND TOTAL, INDIA (British India and Indian States).

(Figures in thousands.)

Description.		1911-12.	1912-13	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.
GREY AND BLEACHED PIECE-GOODS																					
Chadars	Yards ..	68,177	75,396	69,870	65,603	75,163	67,761	54,049	37,914	68,093	59,194	59,428	63,262	58,003	61,614	62,076	65,106	66,659	55,669	65,342	57,500
Dhutis	Yards ..	268,460	291,476	284,770	258,974	323,640	300,949	325,017	369,357	337,602	340,128	455,637	431,145	399,214	458,404	516,394	590 425	614,199	551,131	726,656	829,348
Drills and Jeans	Yards ..	27,567	28,931	27,813	30,789	46,329	56,503	78,611	54,284	80,845	74,305	60,452	56,306	54,974	77,191	74,150	80,076	90,872	73,668	98,330	80,327
Cambrics and Lawns	Yards ..	6,326	7,053	5,053	3,545	5,701	6,379	8,277	5,195	8,473	5,951	7,347	5,554	3,649	5,395	3,167	3,135	4,988	5,204	3,132	17,236
Printers	Yards ..	26,399	29,450	30,384	28,007	26,900	31,599	26,593	23,067	29,837	28,284	35,622	39,073	34,831	32,777	25,872	22,518	20,876	21,630	18,751	19,294
Shirtings and Longcloth	Yards ..	313,053	302,624	292,488	320,705	419,625	427,753	450,630	393,779	444,501	456,240	487,034	470,549	443,848	525,524	521,126	587,363	612,076	466,134	581,417	605,150
T-cloth, Domettes and Sheetings ..	Yards ..	142,107	148,095	128,969	134,288	151,401	192,132	137,396	110,511	122,402	97,388	84,117	81,002	68,075	77,742	74,073	83,806	93,233	72,057	90,270	104,404
Tent Cloth	Yards ..	6,062	5,782	5,814	8,962	11,844	17,181	24,550	36,870	5,671	7,508	7,255	6,588	6,573	9,894	9,005	7,907	5,960	6,791	7,458	9,268
Khadi, Dungree or Khaddar ..	Yards ..	....	....	....	....	....	..	..	..	..	..	..	..	..	87,153	87,406	96,625	118,738	88,226	123,329	165,678
Other Sorts	Yards ..	25,229	25.384	27,286	29,627	34,264	35,913	35,899	45,733	66,649	60,886	87,859	118,371	128,488	46,675	41,035	43,406	43,252	33,573	41,960	39,587
TOTAL ..	Yards ..	883,381	914,191	872,446	880,502	1,094,867	1,136,170	1,141,022	1,076,711	1,164,073	1,129,883	1,284,752	1,271,790	1,197,654	1,382,368	1,414,304	1,580,362	1,675,853	1,374,083	1,756,644	1,927,791
Coloured Piece-goods	Yards ..	252,771	306,251	291,846	255,206	346,647	441,962	473,105	374,015	475,706	450,967	446,822	453,494	503,920	588,078	540,157	645,153	695,996	486,149	600,741	566,315
Grey and Coloured Goods other than Piece-goods	Dozens.	417	415	638	512	653	660	706	721	659	707	629	1,213	514	611	956	1,074	956	781	1,155	913
Cotton Goods mixed with Silk or Wool	Pounds .	....	....	....	....	....	43	253	307	204	227	178	165	207	272	708	1,876	4,278	3,448	3,382	3,514
Grand Total	Pounds	....	....	....	....	....	43	253	307	204	227	178	165	207	272	708	1,876	4,278	3,448	3,382	3,514
	Yards	1,136,152	1,220,443	1,164,292	1,135,708	1,441,515	1,578,133	1,614,126	1,450,726	1,639,779	1,580,850	1,731,573	1,725,284	1,701,574	1,970,447	1,954,461	2,225,515	2,371,849	1,860,232	2,357,385	2,494,106
	Dozens	417	415	638	512	653	660	706	721	659	707	629	1,213	514	611	956	1,074	956	781	1,155	913

Until the year 1924-25, Khadi, Dungree or Khaddar production was included in 'other sorts.' Similarly, mixed cotton goods were not shown separately until 1916-17.

Previous to 1st April 1926, the *actual* production figures of cloth were not recorded, the figures given in the tables relate to the quantities on which excise duty had become payable. (See Cotton Duties Act of 1896 for detailed interpretation of the term 'manufactured.') (Please see footnote to table 12 regarding strikes in Bombay Mills.)

TABLE No. 15.

DETAILED STATEMENT OF THE QUANTITY AND DESCRIPTION OF WOVEN GOODS PRODUCED IN BOMBAY MILLS.

(Figures in thousands.)

Description of Goods.		1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930..
GREY AND BLEACHED GOODS—																					
Chadars	Yds.	39,831	39,726	35,962	28,819	33,336	31,655	27,816	14,820	29,010	25,102	28,248	25,239	24,318	25,734	26,795	29,995	31,057	13,644	19,279	18,935
Dhuties	,,	54,207	54,701	56,703	46,726	61,727	48,341	65,429	88,605	78,919	77,547	121,793	102,025	97,624	110,997	115,412	145 998	170,800	80,484	159,927	224,301
Drills and Jeans	,,	14,109	14,865	14,838	17,567	29,660	36,452	55,596	33,292	50,170	46,034	35,504	31,523	33,294	49,907	38,408	49,323	58,202	36,514	55,743	46,294
Cambrics and Lawns ..	,,	4,252	5,951	3,636	2,831	3,476	4,075	5,269	3,190	3,897	2,470	4,448	2,186	1,560	2,443	1,449	340	1,856	2,216	840	4,176
Printers	,,	78	123	278	79	116	122	61	314	449	376	1,479	1,674	280	165	1,041	927	..	..	26	13
Shirtings and Longcloths ..	,,	219,009	198,955	189,617	201,048	269,383	236,283	297,201	233,227	255,628	270,724	311,600	289,340	278,940	326,482	306,776	371,738	380,759	179,243	272,161	319,384
T-Cloths, Domestics & Sheetings	,,	96,057	92,935	78,322	84,275	108,768	144,514	93,344	64,672	82,792	66,848	53,722	48,427	39,457	45,034	36,195	42,239	46,105	18,233	25,345	33,133
Tent Cloth	,,	1,631	1,684	1,535	3,103	5,642	7,189	8,820	21,026	2,745	2,924	2,499	1,924	1,488	2,261	2,205	2,399	1,330	1,626	1,842	1,644
Khadi, Dungri or Khaddar ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	30,574	27,514	46,721	55,340	18,332	34,186	58,677
Other Sorts	,,	7,472	6,792	7,941	7,418	7,773	6,662	9,644	12,669	14,827	12,313	26,633	44,980	45,897	11,549	10,302	10,898	13,595	8,179	14,581	14,116
TOTAL ..	,,	436,646	415,732	388,834	391,867	519,881	515,292	563,180	471,814	518,436	504,339	585,926	547,318	522,859	605,145	566,097	700,581	759,044	358,472	583,929	720,674
COLOURED PIECE-GOODS ..	Yds.	185,805	226,370	203,531	170,456	251,385	314,893	369,958	286,090	344,856	332,168	336,001	322,966	333,024	380,883	305,744	386,085	409,377	186,974	278,103	239,193
GREY AND COLOURED GOODS other THAN PIECE-GOODS.	Doz.	308	246	478	348	478	532	581	616	486	503	420	487	349	429	721	784	656	427	700	458
COTTON GOODS MIXED with SILK OR WOOL	Lbs.	..	..	..	..	..	15	96	113	58	113	64	99	139	115	468	1,140	2,105	847	708	1,090
GRAND TOTAL ..	Yds.	622,451	642,102	592,365	562,323	771,266	830,185	933,138	757,904	863,292	836,507	921,927	870,285	855,883	986,028	871,841	1,086,666	1,168,421	545,446	862,032	959,867
	Doz.	308	246	478	348	478	532	581	616	486	503	420	487	349	429	721	784	656	427	700	458
	Lbs.	..	..	..	..	..	15	96	113	58	113	64	99	139	115	468	1,140	2,105	847	708	1,090

NOTE.—Until the year 1924-25, Khadi, Dungree or Khaddar production was included in 'other sorts.' Similarly, mixed cotton goods were not shown separately until 1916-17.
Previous to 1st April 1926, the *actual* production figures of cloth were not recorded, the figures given in the tables relate to the quantities on which excise duty had become payable (See Cotton Duties Act of 1896 for detailed interpretation of the term 'manufactured.')
See footnote to Table 12 for strikes in Bombay Mills.

TABLE No. 16.

IMPORTS OF COTTON YARN INTO INDIA.

(Quantities in thousands of pounds.)

Classifications of Yarn.	'11-12.	'12-13.	'13-14.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.
GREY SINGLES—																				
1s to 10s	68	180	97	79	113	29	16	99	41	216	91	89	107	99	80	85	354	17	103	10
11s to 15s	45	108	43	46	69	99	63	99	114	148	55	36	102	81	22	26	551	30	6	5
16s to 20s	79	816	511	68	131	614	70	7,660	182	6,993	6,555	12,652	6,377	6,629	4,201	2,008	1,069	748	836	334
21s to 25s	25	406	227	34	71	5	23	..	32	128	900	449	231	168	168	136	140	357	78	49
26s to 30s	2,908	2,546	2,845	4,732	3,587	884	446	1,927	531	3,436	4,063	4,650	893	677	415	202	34	127	245	163
31s to 40s	9,797	10,665	8,833	9,255	8,454	4,800	2,255	12,805	2,079	13,885	19,035	21,061	12,943	21,383	21,680	20,924	25,049	13,826	15,996	14,897
41s to 50s	2,356	2,585	3,062	2,892	2,731	1,580	1,413	3,316	1,061	1,429	2,517	2,131	2,078	1,983	1,288	2,031	1,324	1,118	937	600
Above 50s	3,498	3,926	3,470	2,886	2,997	2,117	1,346	2,718	..	(See classifications below) & foot note.									..	..
51s to 60s	..	..	..	..	..	..	..	..	767	1,776	2,708	1,772	2,490	3,123	2,883	3,559	3,010	4,357	4,638	1,792
61s to 100s	..	..	..	..	..	..	..	..	1,143	851	2,742	1,957	2,463	1,997	1,756	2,000	1,705	1,961	1,956	1,064
Above 100s	..	..	..	..	..	..	..	..	50	37	135	123	137	114	242	165	117	137	153	137
GREY TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	840	3,183	4,974	4,063	3,434	5,023	5,222	5,799	6,656	3,815	5,600	3,072
WHITE (BLEACHED)	..	..	..	..	..	..	..	..	1,077	2,040	2,520	1,894	2,650	3,427	3,751	4,112	4,985	4,555	5,570	4,132
COLOURED SINGLES.—																				
1s to 20s	707	1,204	603	283	519	562	205	132	120	234	260	292	271	361	469	293	445	266	201	197
21s to 25s	625	1,433	669	305	436	583	355	461	308	304	319	352	242	309	375	396	220	248	200	204
26s to 30s	857	909	842	617	739	497	155	136	136	321	174	58	100	257	160	199	114	78	28	23
31s to 40s	14,760	17,275	14,825	14,238	12,834	11,218	7,810	3,980	4,773	8,958	7,705	5,596	6,864	6,305	4,614	4,165	4,167	2,176	3,126	1,196
41s to 50s	526	999	451	521	904	587	403	221	92	455	221	5	68	50	84	232	87	52	92	49
Above 50s	751	1,258	876	722	880	602	408	480	478	473	558	235	503	391	433	533	459	270	446	248
COLOURED TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	448	1,060	772	490	598	810	973	694	579	498	433	420
MERCERISED COTTON YARN	..	..	..	1,819	1,175	1,742	1,135	902	470	1,280	794	1,320	2,019	2,664	2,845	4,165	5,181	3,895	5,874	3,674
UNSPECIFIED DESCRIPTION	4,957	5,724	6,818	4,368	4,788	3,609	3,297	3,161	353	127	24	49	4	57	27	29	76	27	30	11
SEWING THREAD	1,715	1,772	1,705	1,191	1,920	2,384	1,755	1,360	1,705	1,496	1,004	1,230	1,534	1,660	2,154	2,135	2,387	2,085	2,360	2,049
ARTIFICIAL SILK YARN	..	..	..	..	..	..	..	51	168	74	71	225	406	1,171	2,671	4,012	8,478	6,927	7,992	6,016
TOTAL ..	43,674	51,807	45,876	44,055	42,347	31,914	21,155	39,506	16,970	48,903	58,200	60,729	46,515	58,738	56,513	57,900	67,509	47,570	56,900	40,343

NOTE:—Before the year 1919-20 all yarns above 50 Counts were grouped as "above 50s." It was only in 1920 that Government introduced the three additional classifications *viz.* 51s to 60s, 61s to 100s, and above 100s. Before 1919-20 Greyfolds (doubles), white bleached, and Coloured two folds were not separatley shown. The same remark applies to mercerised yarn prior to 1914-15 and artificial silk yarn prior to 1918-19; previously they were included in the general heading "unspecified descriptions."

TABLE No. 17.

IMPORTS OF COTTON YARN INTO BOMBAY.

(Quantities in thousands of pounds.)

Classifications of Yarn.	'11-12.	'12-13.	'13-14.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928	Calendar Year 1929.	Calendar Year 1930.
GREY SINGLES—																				
1s to 10s	20	..	64	22	2	..	1	97	40	110	49	80	73	17	30	..	260	16	102	10
11s to 15s	..	..	..	..	..	..	1	42	71	29	8	..	..	4	4	5	541	13	..	..
16s to 20s	16	669	420	10	41	491	6	6,265	144	5,295	4,716	8,445	4,003	2,044	1,365	299	226	6	40	23
21s to 25s	13	322	196	1	25	1	19	..	8	73	737	300	41	37	..	6	3	228	..	1
26s to 30s	2,404	1,940	2,135	4,008	3,205	779	436	1,384	451	2,362	3,354	4,486	833	574	397	152	210	89	182	106
31s to 40s	3,613	3,635	3,650	3,154	4,128	1,671	953	8,208	1,046	7,510	10,300	11,244	8,238	11,933	12,874	12,250	15,820	6,075	6,334	3,282
41s to 50s	971	1,382	1,378	1,464	1,466	1,044	867	3,089	775	682	1,673	1,482	1,372	1,358	743	884	856	521	588	422
Above 50s	1,420	1,515	1,822	1,301	1,214	1,103	734	1,864	..	(See classifications below) & footnote.										
51s to 60s	..	..	..	..	..	..	..	..	564	784	912	343	297	627	926	665	649	1,132	1,047	327
61s to 100s	..	..	..	..	..	..	..	..	509	381	1,178	838	888	803	385	654	427	321	448	237
Above 100s	..	..	..	..	..	..	..	..	8	22	33	13	17	39	127	41	51	19	22	37
GREY TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	839	3,089	3,948	3,564	2,888	3,954	4,123	5,521	5,323	3,124	4,509	2,240
WHITE (BLEACHED)	..	..	..	..	..	..	..	..	587	1,234	1,482	1,060	1,585	1,916	1,990	2,217	2,525	2,144	2,099	1,806
COLOURED SINGLES.—																				
1s to 20s	17	52	52	1	40	34	1	..	2	24	2	7	3	36	3	..	1	..	2	1
21s to 25s	4	7	9	5	5	4	3	..	..	13	1	2	..	..	..	1	..	2	1	1
26s to 30s	137	181	238	174	182	133	44	30	49	91	72	35	8	61	22	4	13	16	7	5
31s to 40s	1,866	2,336	2,077	1,719	2,241	1,874	871	445	630	1,172	1,146	443	892	753	376	339	254	171	240	50
41s to 50s	20	19	7	1	198	183	10	79	71	100	211	..	58	31	57	62	86	43	26	13
Above 50s	50	48	74	59	33	37	13	17	5	16	25	1	6	13	27	8	..	2	..	..
COLOURED TWO FOLDS (Doubles)	..	..	..	..	..	..	..	..	306	2,743	566	242	385	487	463	430	213	123	84	50
MERCERISED COTTON YARN	..	..	..	1,530	1,020	1,612	1,047	874	453	1,209	770	1,286	1,964	2,607	2,731	4,076	5,162	3,799	5,502	3,045
UNSPECIFIED DESCRIPTION	2,794	3,147	3,480	1,437	1,413	895	1,048	707	..	..	..	..	..	22	11	2	6	27	20	4
SEWING THREAD	587	534	504	384	695	1,383	906	642	412	545	384	465	601	681	721	664	822	721	830	747
ARTIFICIAL SILK YARN	..	..	..	..	..	..	..	51	168	69	63	201	356	879	2,002	3,367	7,295	4,981	4,996	3,087
TOTAL ..	13,930	15,785	16,106	15,268	15,908	11,245	6,962	23,794	7,139	25,556	31,631	34,535	24,509	28,875	29,376	31,647	40,743	23,573	27,080	15,494

(See footnote to Table 16.)

TABLE No. 18.

STATEMENT SHOWING THE VARIOUS CLASSES OF PIECE-GOODS IMPORTED INTO BRITISH INDIA.

(Quantities in thousands of yards.)

DESCRIPTION.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	Calendar Year 1926.	Calender Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.
PIECE-GOODS—																				
GREY, UNBLEACHED (PLAIN AND BORDERED):—																				
Chadars	2,422	3,812	2,800	3,161	1,784	1,647	263	1	296	439	367	634	730	831	780	1,052	1,084	954	1,193	318
Dhuties, Saris, etc.	575,385	724,089	806,067	666,236	610,338	520,161	398,001	304,314	348,193	291,255	383,411	506,657	432,658	489,881	429,271	509,089	508,666	454,127	490,653	304,944
Drills and Jeans	19,359	28,767	21,288	18,903	23,187	21,171	7,575	13,673	9,811	17,616	16,123	14,275	16,802	17,282	19,427	15,329	14,802	10,132	13,179	5,411
Flannels	..	..	..	..	..	..	36	19	..	2	..	412	6	61	19	22	16	12	2	298
Jaconets and Madapollams	116,860	142,000	150,364	111,472	101,699	82,935	62,730	48,909	40,764	39,061	55,176	83,594	72,983	89,407	57,039	74,327	76,779	77,113	58,518	29,496
Longcloth	497,790	622,134	545,388	514,540	406,478	184,919	122,847	159,611	114,484	181,893	129,364	280,131	119,036	206,741	171,327	166,635	242,408	207,860	344,623	213,600
Printers	210	433	60	..	..	..	..	..	..	..	..	..	..	13	4	2	..	..	22	6
Sheetings	213	1,740	151	742	1,833	35,092	30,272	53,793	17,778	46,358	50,164	44,516	60,742	39,361	30,413	19,870	24,000	8,652	14,296	4,471
T-cloth and Domestics	4,627	10,268	6,377	4,544	2,177	121	2,815	2,696	1,564	2,942	398	584	510	531	482	369	576	95	113	89
Unspecified Sorts	1,985	1,887	1,695	637	752	944	936	403	451	642	605	221	488	1,394	323	210	498	979	2,298	1,433
TOTAL ..	1,218,852	1,535,129	1,534,189	1,320,235	1,148,247	846,990	625,475	583,420	533,341	580,208	635,608	931,025	703,956	845,502	709,085	786,906	868,829	759,925	924,898	560,066
WHITE, BLEACHED:—																				
Chadars	1,244	1,847	2,673	1,937	689	1,538	679	173	419	479	396	414	487	718	277	311	251	173	54	85
Checks, Spots and Stripes	11,741	13,087	16,101	9,576	12,751	11,169	5,172	1,312	3,939	8,950	1,542	5,793	8,458	11,024	7,020	10,122	12,820	15,517	11,873	7,046
Dhuties, Saris, etc.	62,649	73,392	104,343	103,179	51,967	63,496	41,623	35,797	37,913	35,672	31,944	44,959	45,693	68,896	72,590	109,993	87,197	40,907	51,704	20,921
Drills and Jeans	7,507	7,201	5,752	5,198	6,632	6,880	3,301	4,447	3,259	6,315	2,023	3,140	3,421	6,347	6,106	5,499	6,586	5,603	6,468	4,767
Flannels	..	..	..	..	..	..	390	17	19	367	11	52	38	35	67	44	54	15	23	57
Jaconets, etc.	173,959	226,243	307,851	212,547	176,081	183,101	13,549	4,424	10,314	11,624	5,737	7,118	8,292	9,294	9,398	13,762	13,950	16,610	16,181	14,273
Lawns	..	..	..	..	..	..	..	5,929	4,157	8,666	4,688	8,679	7,698	9,193	8,855	16,100	8,650	7,481	11,953	7,344
Longcloth and Shirting	155,961	179,894	115,259	115,896	163,430	123,180	113,337	65,940	77,328	108,521	48,163	69,365	67,215	122,724	93,787	93,073	113,352	121,773	100,408	91,883
Mulls	..	..	..	..	..	..	151,218	129,483	109,600	93,911	138,314	159,134	164,657	185,629	168,603	205,565	217,704	242,410	203,978	149,462
Nainsooks	191,846	235,870	204,757	134,893	170,762	168,986	150,193	27,134	59,128	121,718	67,551	90,752	88,468	105,367	76,998	66,861	82,629	86,882	53,173	40,034
Sheetings	205	205	208	189	347	265	739	219	214	260	38	135	220	153	164	212	140	269	97	175
T-cloth and Domestics	12	14	11	27	15	8	46	246	6	4	..	..	17	1	25	4	..	27	5	14
Twills	3,554	5,604	8,268	6,587	10,874	9,128	6,974	2,255	6,207	13,409	3,349	6,382	7,275	13,342	12,226	11,553	14,395	17,467	16,166	11,448
Unspecified Sorts	20,930	25,402	28,123	14,191	17,858	22,082	15,133	9,258	9,543	11,888	2,410	6,569	13,419	16,152	8,995	12,680	11,119	10,181	5,060	2,206
TOTAL White, Bleached ..	629,608	768,758	793,345	604,221	611,405	589,833	502,353	286,635	322,047	421,784	306,167	402,492	415,357	548,876	465,112	545,781	568,846	565,315	477,143	349,715
COLOURED, PRINTED OR DYED:—																				
Cambrics	101,483	101,604	113,586	72,080	41,495	48,716	50,759	29,267	29,440	54,357	17,701	36,186	44,139	44,472	34,737	38,720	48,816	54,335	43,987	28,237
Chadars	292	147	289	208	136	12	7	7	19	22	1	4	2	58	3	49	70	2	11	15
Checks, Spots and Stripes	..	10,849	19,722	10,164	9,510	17,284	11,341	5,331	5,643	13,588	3,657	6,474	8,512	15,446	10,770	14,868	17,856	23,362	24,139	18,720
Dhuties, Lungis and Sarongs	29,645	38,370	40,915	24,253	22,527	24,807	11,938	5,394	11,098	16,278	11,344	17,676	12,776	15,238	17,908	20,697	21,188	17,222	24,334	21,278
Drills and Jeans	20,863	22,523	29,998	20,008	19,593	20,090	22,797	16,856	7,009	19,335	9,628	16,049	17,213	25,349	32,358	38,914	65,973	53,622	78,805	47,464
Flannels	..	..	..	..	..	..	9,672	4,175	1,294	9,744	1,413	1,610	3,900	6,302	10,301	18,677	21,363	18,980	10,436	7,078
Prints and Chintz	135,314	178,856	209,709	104,644	85,943	106,872	100,986	70,025	48,905	114,722	28,735	44,689	61,529	59,533	56,026	49,801	64,878	76,079	65,297	42,859
Saris and Scarves	65,789	74,913	74,250	75,599	34,082	39,567	28,608	17,320	14,125	38,177	15,944	19,166	32,655	30,772	29,280	34,040	34,116	37,059	33,920	24,788
Shirtings	86,541	108,190	152,574	76,681	55,759	64,121	60,838	24,703	27,985	71,571	25,015	38,231	51,605	69,317	72,450	87,766	86,117	95,406	95,974	74,525
Twills	27,230	29,695	31,374	17,536	12,127	16,505	23,465	10,812	7,524	31,179	5,753	9,289	16,810	22,243	20,368	24,530	40,217	48,975	35,004	22,329
Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,586	3,660	5,068	4,736	2,903	1,747
Coatings and Trouserings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,283	10,320	8,867	12,027	7,802	3,079
Italian Cloth and Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12,934	26,004	20,799	34,066	16,510	13,383
Velvets and Velveteens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,219	1,526	1,757	2,465	1,673	1,070
Unspecified Sorts	122,276	117,064	159,352	93,602	77,566	116,985	75,182	43,429	55,254	120,283	19,089	54,415	98,353	118,240	56,613	59,818	53,346	40,393	31,104	22,368
TOTAL ..	589,433	682,212	831,770	494,775	358,739	454,959	395,594	227,319	208,296	489,256	138,279	243,789	347,493	406,971	365,836	429,390	493,432	518,727	471,900	328,940
FENTS OF ALL KINDS	..	36,430	37,824	26,430	26,709	41,740	32,086	24,600	17,064	18,472	9,746	15,989	19,020	21,882	23,680	21,883	34,032	36,778	36,456	14,846

TABLE No. 19.

STATEMENT SHOWING THE VARIOUS CLASSES OF PIECEGOODS IMPORTED INTO BOMBAY.

(Quantities in thousands of yards.)

Description.	1911–12	1912–13	1913–14	1914–15	1915–16	1916–17	1917–18	1918–19	1919–20	1920–21	1921–22	1922–23	1923–24	1924–25	1925–26	Calendar Year 1926.	Calendar Year 1927.	Calendar Year 1928.	Calendar Year 1929.	Calendar Year 1930.
PIECE-GOODS.																				
GREY, UNBLEACHED (PLAIN AND BORDERED).																				
Chadars	..	..	106	..	..	..	..	..	7	..	..	4	..	39	145	61	32	76	90	..
Dhuties, Saries, etc.	33,477	25,378	33,113	26,084	13,945	8,545	8,024	7,626	6,493	5,625	2,460	7,683	7,965	11,015	7,962	6,695	8,614	11,672	18,632	10,189
Drills and Jeans	11,837	16,306	10,331	9,893	11,227	12,022	4,828	9,971	7,311	12,602	8,743	9,554	12,376	10,231	12,258	8,101	7,277	5,137	6,464	2,115
Flannels	..	..	..	..	..	..	16	..	..	..	..	..	..	59	16	22	11	94	..	..
Jaconets and Madapollams	35,176	39,878	39,031	22,168	21,523	23,490	24,250	20,259	10,876	12,556	22,282	20,816	16,500	25,161	13,188	13,913	20,977	25,629	20,002	9,933
Longcloth	90,516	143,980	121,050	109,264	54,624	43,126	31,115	78,241	26,204	66,247	35,661	58,580	35,834	54,777	65,388	55,804	78,421	81,226	144,076	71,631
Printers	210	421	60	..	..	..	..	..	..	..	..	..	..	13	4	2	..	1	22	6
Sheetings	182	1,593	140	726	1,149	34,351	29,930	44,757	17,481	44,019	46,849	36,612	53,781	29,262	21,662	11,971	16,101	5,466	11,876	2,090
T-Cloth and Domestics	713	815	1,331	1,476	40	38	1,991	2,349	481	2,016	277	419	29	289	127	98	384	6	16	10
Unspecified Sorts	313	618	342	172	315	393	387	58	51	185	390	28	55	457	41	27	90	569	1,308	423
TOTAL	172,424	228,989	205,504	169,783	102,823	121,965	100,541	163,261	68,904	143,250	116,662	133,696	126,540	131,303	120,791	96,694	131,907	129,876	202,487	96,396
WHITE, BLEACHED:—																				
Chadars	23	52	..	57	29	..	..	..	..	..	..	..	..	281	59	89	18	25	5	..
Checks, Spots and Stripes	2,264	3,502	2,903	1,446	1,336	1,125	1,202	273	613	916	236	682	1,073	1,360	1,547	2,305	1,560	1,664	881	505
Dhutis, Saries, etc.	12,783	13,425	25,054	21,972	9,809	10,522	8,388	10,411	9,825	4,972	3,260	7,219	6,853	10,371	12,554	9,904	11,200	15,407	16,358	3,785
Drills and Jeans	4,167	3,796	3,148	2,431	3,228	3,601	1,143	675	1,548	3,031	417	499	1,399	2,126	2,492	2,596	3,202	3,394	3,353	1,854
Flannels	..	..	..	..	..	..	268	..	5	301	..	..	..	22	12	2	41	7	23	20
Jaconets, etc.	47,134	56,623	82,039	51,097	33,882	35,238	1,589	1,515	3,154	3,593	518	1,397	1,964	1,745	3,221	4,430	3,728	5,214	2,824	2,550
Lawns	..	..	..	..	..	..	..	860	852	1,036	190	1,132	538	495	389	508	316	591	325	500
Longcloth and Shirting	49,458	52,800	34,138	35,753	37,985	37,695	31,022	30,724	25,445	27,671	11,607	11,610	16,359	32,882	21,640	18,789	28,417	31,884	25,344	18,889
Mulls	..	..	..	..	..	..	28,901	27,871	24,604	18,733	22,439	23,083	31,309	34,069	30,405	33,493	35,750	48,203	39,407	20,120
Nainsooks	66,132	79,275	73,107	45,297	39,132	44,949	38,166	10,118	13,722	35,144	10,203	13,314	22,738	24,670	22,438	9,438	20,342	20,149	12,056	8,629
Sheetings	103	80	67	111	101	78	592	25	104	105	7	14	38	64	74	62	37	106	46	31
T-Cloth and Domestics	..	5	2	..	..	8	43	246	..	..	..	..	17	1	10	1	..	28	5	14
Twills	488	650	1,201	544	934	1,378	392	375	839	1,633	68	239	690	1,518	2,501	3,082	3,178	5,059	4,267	2,416
Unspecified Sorts	14,239	16,504	18,081	8,462	9,483	12,564	8,797	7,174	4,970	4,915	957	2,681	4,431	5,864	4,249	5,181	3,699	4,432	2,043	562
TOTAL	196,791	226,712	239,740	167,170	135,919	147,158	120,503	90,267	85,681	102,050	49,902	61,870	87,409	115,468	101,591	89,880	111,488	136,163	106,938	59,876
COLOURED, PRINTED OR DYED:—																				
Cambrics	31,809	39,203	45,735	33,959	18,198	18,507	19,527	11,652	11,988	14,010	3,312	10,717	15,356	4,864	14,624	15,441	19,081	26,284	20,506	11,601
Chadars	186	82	4	..	102	..	6	6	18	22	..	..	2	29	..	18	5	2	11	..
Checks, Spots and Stripes	..	2 540	7,631	3,147	2,091	4,189	3,422	1,363	1,864	4,460	458	1,682	1,449	3,929	4,390	7,014	6,960	11,594	10,788	8,071
Dhutis, Lungis and Sarongs	1,149	1,471	1,141	732	340	489	431	153	457	265	44	146	107	240	310	479	183	510	680	249
Drills and Jeans	4,682	4,961	5,116	4,494	5,488	9,191	6,139	2,445	2,555	3,489	1,997	2,903	3,057	6,034	7,072	8,346	16,426	20,725	34,985	15,060
Flannels	..	..	..	..	..	..	3,416	397	464	1,928	214	145	721	1,398	2,334	5,400	5,460	4,990	3,788	1,079
Prints and Chintz	77,673	108,169	123,114	66,030	52,648	66,786	60,290	48,431	27,452	66,480	11,586	23,268	40,707	37,136	39,123	31,701	44,297	55,917	40,767	20,931
Saris and Scarves	22,556	22,733	31,931	26,126	12,877	12,209	7,371	6,493	5,335	11,739	3,049	6,324	12,296	12,358	14,079	8,399	8,624	16,183	16,775	7,621
Shirtings	29,749	34,667	44,143	28,382	14,281	16,005	12,322	6,920	5,602	14,116	4,689	10,797	14,135	15,041	17,884	22,372	18,928	23,566	27,729	15,602
Twills	2,428	2,281	2,959	3,367	2,220	2,867	3,466	4,908	1,334	4,469	903	1,126	1,573	3,273	5,523	7,185	15,394	20,648	15,983	7,583
Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	10	1,111	808	1,314	1,504	1,418	981
Coatings and Trouserings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,776	4,687	4,564	6,348	2,666	1,101
Italian Cloth and Sateens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,115	10,855	8,563	15,748	8,235	5,069
Velvet and Velveteens	..	..	..	..	..	..	..	..	..	..	..	..	..	..	738	782	733	1,209	547	456
Unspecified Sorts	61,036	58,739	84,030	50,177	43,424	59,652	36,283	26,230	27,711	56,864	7,819	22,684	46,917	49,538	16,217	10,488	8,764	6,666	5,802	2,892
TOTAL	231,268	274,846	345,804	216,414	151,669	189,895	152,673	108,998	83,780	177,842	34,071	79,792	136,320	143,850	131,296	133,976	159,296	211,890	190,679	98,296
Fents of all Descriptions	..	31,834	31,437	19,050	16,432	24,428	23,567	21,271	13,274	13,787	8,813	15,283	17,770	20,256	22,056	20,133	32,069	34,156	33,126	12,839

ABLE No. 20.

SUMMARY OF IMPORTS OF COTTON YARN INTO INDIA.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930
Grey Singles	10,971	11,961	5,478	2,215	2,418	2,942	11	2	..	41	215	193	..	..	..	..	..	..	..	..	..	..	3	4	9,439	10,305	10,434	22,678	24,948	19,052
Coloured Singles ..	2,317	2,794	1,433	54	80	4	1	..	..	214	385	138	..	..	..	132	28	23	283	607	284	32	105	21	57	94	14	3,090	4,093	1,917
White Bleached. . ..	4,220	4,909	3,688	313	592	434	..	..	..	12	3	5	..	..	2	..	..	..	1	..	2	..	..	..	7	30	2	4,555	5,570	4,132
Grey Folded	2,261	1,714	919	606	2,272	1,061	..	..	..	168	892	36	..	..	..	..	..	..	..	..	..	..	..	..	780	722	1,056	3,815	5,600	3,072
Coloured Folded ..	393	414	403	2	12	17	..	..	..	..	4	..	1	..	..	..	..	..	1	..	..	..	3	..	..	..	..	498	433	420
Mercerised	352	287	103	3,516	5,561	3,569	..	..	..	..	1	..	..	..	..	..	..	..	..	2	1	..	..	..	27	23	..	3,895	5,874	3,674
Artificial Silk	1,745	1,471	1,101	..	..	3	10	5	10	2,863	4,136	3,365	222	93	32	682	404	548	314	464	96	435	489	231	654	920	631	6,927	7,992	6,016
Unspecified Descriptions	27	22	7	..	8	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	30	11
Rope	779	961	838	1	12	4	10	12	16	..	..	1	..	..	..	..	..	..	..	..	..	..	3	..	1	2	2	790	991	861
Swing Thread	1,758	1,950	1,768	9	5	4	..	2	1	1	..	..	24	45	39	168	178	120	..	..	..	5	3	1	119	178	115	2,085	2,360	2,049
TOTAL	24,924	26,483	15,738	6,717	10,960	8,041	32	21	27	3,301	5,671	3,738	247	138	73	982	610	690	600	1,073	383	473	616	258	11,083	12,319	12,255	48,360	57,891	41,204

TABLE NO. 21.

DETAILED IMPORTS OF COTTON YARN INTO INDIA.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930
SINGLE GREY:—																														
1 to 10 ..	1	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15	102	10	17	103	10
11 to 20 ..	743	799	286	22	..	43	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	40	11	778	842	340
21 to 30 ..	354	323	209	131	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	484	323	212
31 to 40 ..	2,343	3,190	1,414	2,053	2,397	2,882	4	..	..	31	212	194	..	..	..	..	..	..	..	..	..	..	..	4	9,394	10,197	10,403	13,826	15,996	14,897
41 to 50 ..	1,098	905	598	..	20	..	..	..	..	10	3	..	..	..	..	..	..	..	..	..	..	..	..	..	10	10	2	1,118	937	600
51 to 60 ..	4,343	4,635	1,769	..	1	17	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	8	..	6	4,357	4,638	1,792
Above 60 ..	2,089	2,108	1,201	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,099	2,109	1,201
SINGLE COLOURED:—																														
1 to 20 ..	266	201	197	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	266	201	197
21 to 30 ..	313	220	216	..	..	..	..	..	..	..	2	2	..	..	..	..	..	..	11	5	9	..	..	..	2	..	..	326	227	227
31 to 40 ..	1,497	1,905	750	54	78	4	..	..	..	205	361	124	..	..	..	110	28	23	272	573	272	21	103	20	16	76	4	2,176	3,126	1,196
41 to 50 ..	52	63	49	..	2	..	..	..	..	..	21	..	..	..	..	..	..	..	..	6	..	..	..	..	..	..	..	52	92	49
Above 50 ..	189	405	221	..	..	..	1	..	..	9	..	12	..	..	..	21	..	..	..	22	4	11	2	1	39	18	10	270	446	248
White Bleached ..	4,220	4,909	3,688	313	592	434	..	..	..	12	38	5	..	..	2	..	..	..	1	..	2	..	..	..	7	30	2	4,555	5,570	4,132
Grey Folded ..	2,261	1,714	919	606	2,272	1,061	..	..	..	168	892	36	..	..	..	..	..	..	..	..	..	..	..	..	780	722	1,056	3,815	5,600	3,072
Coloured Folded ..	493	414	403	2	12	17	..	..	..	..	4	..	1	..	..	..	..	..	2	..	..	..	3	..	..	..	..	498	433	420
Mercerised ..	352	287	103	3,516	5,561	3,569	..	5	..	..	1	..	..	..	..	..	..	..	..	2	1	..	..	..	27	23	..	3,895	5,874	3,674
Artificial Silk ..	1,745	1,471	1,101	..	..	3	10	..	10	2,863	4,136	3,365	222	93	32	682	404	548	314	464	96	435	499	231	655	920	631	6,927	7,992	6,016
Unspecified Sorts ..	27	22	7	..	8	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	30	11
Rope ..	779	961	838	1	12	4	10	12	16	..	..	1	..	..	..	..	..	..	..	..	..	..	3	..	..	2	2	790	991	861
Sewing Thread ..	1,758	1,950	1,768	9	5	4	..	2	1	1	..	..	24	45	39	169	178	120	..	..	..	5	3	1	119	178	115	2,085	2,360	2,049
TOTAL ..	24,924	26,483	15,738	6,717	10,960	8,041	32	21	27	3,301	5,671	3,738	247	138	73	982	610	690	600	1,073	383	473	616	258	11,083	12,319	12,255	48,360	57,891	41,204

TABLE NO. 22.

SUMMARY OF IMPORTS OF COTTON YARN INTO BOMBAY.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930
Grey Singles ..	3,592	4,402	1,948	813	765	723	10	..	..	10	47	..	..	..	..	..	..	..	..	..	..	..	3	..	3,995	3,547	1,774	8,420	8,764	4,445
Coloured Singles	164	155	51	..	2	..	1	..	..	..	22	3	..	..	..	..	..	..	62	78	16	5	..	..	2	19	..	234	276	70
White Bleached	1,936	1,760	1,654	194	323	145	..	..	..	12	17	5	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2	2,144	2,099	1,806
Grey Folded ..	1,971	1,515	814	510	1,810	887	..	..	..	168	618	36	..	..	..	..	..	..	..	..	..	..	..	..	475	566	503	3,124	4,509	2,240
Coloured Folded	120	75	50	..	2	..	..	..	..	..	4	..	1	..	..	..	..	..	2	..	..	..	2	..	..	..	..	123	84	50
Mercerised ..	341	277	98	3,456	5,202	2,946	..	..	..	..	1	..	..	..	..	..	..	..	..	2	1	..	..	..	1	19	..	3,799	5,502	3,045
Artificial Silk ..	818	571	450	..	..	3	..	..	..	2,356	3,013	2,095	85	30	6	492	245	140	292	413	73	345	309	72	593	416	249	4,981	4,996	3,087
Unspecified ..	27	20	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	20	4
Rope	659	848	733	1	12	4	10	12	16	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	670	875	755
Sewing Thread ..	546	636	614	..	..	1	..	..	..	..	..	..	2	3	2	127	130	80	..	..	..	2	2	..	45	59	50	721	830	747
TOTAL ..	10,174	10,259	6,416	4,974	8,117	4,708	21	12	16	2,546	3,722	2,140	88	33	8	619	375	220	357	493	90	352	316	72	5,112	4,628	2,578	24,243	27,955	16,248

TABLE No. 23.

DETAILED IMPORTS OF COTTON YARN INTO BOMBAY.

(In thousands of pounds.)

Description of Yarn.	United Kingdom.			Japan.			U. S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930
SINGLE GREY:—																														
1 to 10	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14	102	10	16	102	10
11 to 20	7	..	..	..	..	16	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	40	7	19	40	23
21 to 30	186	181	107	131	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	317	182	107
31 to 40	1,422	2,118	829	682	765	696	4	..	..	2	47	..	..		..	..	..	..	..	..	..	..	..	..	3,964	3,404	1,757	6,075	6,334	3,282
41 to 50	514	588	422	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	521	588	422
51 to 60	1,121	1,044	316	..	..	11	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	..	5	..	..	1,132	1,047	327
Above 60	340	470	275	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	340	470	275
SINGLE COLOURED:—																														
1 to 20	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..
21 to 30	13	7	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	1	..	..	..	..	2	..	..	18	8	6
31 to 40	107	141	31	..	2	..	..	..	..	..	1	3	..	..	..	..	..	..	59	76	16	5	..	..	..	19	..	171	240	50
41 to 50	43	6	13	..	..	..	..	..	..	..	21	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	43	26	13
Above 50	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..
White, Bleached	1,936	1,760	1,654	194	323	145	..	..	..	12	17	5	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2	2,144	2,099	1,806
Grey, Folded	1,971	1,515	814	510	1,810	887	..	..	..	168	618	36	..	..	..	..	..	..	..	..	..	..	..	..	475	563	503	3,124	4,509	2,240
Coloured, Folded	120	75	50	..	2	..	..	..	..	..	4	..	1	..	..	..	..	..	2	..	..	..	2	..	..	..	..	123	84	50
Mercerised	341	277	98	3,456	5,202	2,946	..	..	..	..	1	..	..	..	..	..	..	..	..	2	1	..	..	..	1	19	..	3,799	5,502	3,045
Artificial Silk	818	571	450	..	..	3	..	..	..	2,356	3,013	2,095	85	30	6	432	245	140	292	413	73	345	309	72	593	416	249	4,981	4,996	3,087
Unspecified sorts	27	20	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27	20	4
Rope	659	848	733	1	12	4	10	12	16	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	670	875	755
Sewing Thread	546	636	614	..	..	1	..	..	..	..	..	..	2	3	2	127	130	80	..	..	..	2	2	..	45	59	50	721	830	747
TOTAL ..	10,174	10,259	6,416	4,974	8,117	4,708	21	12	16	2,546	3,722	2,143	88	33	8	619	375	220	357	493	90	352	316	72	5,112	4,628	2,578	24,243	27,955	16,248

TABLE No. 24.

DETAILED EXPORTS FROM INDIA OF INDIAN-MADE YARN BY SEA.

(In thousands of pounds.)

Description.	European Countries.			China including Hongkong.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			Total.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928	1929.	1930.	1928	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
GREY YARN:—																																
1 to 10	732	878	368	323	540	720	428	839	600	1,389	3,925	2,024	49	169	254	601	752	559	438	793	419	677	925	1,561	33	..	138	24	31	23	4,694	8,853	6,667
11 to 20	281	275	252	530	208	14	2,491	2,191	1,159	1,591	1,385	949	87	142	101	1,352	1,249	593	1,424	1,448	1,155	3,703	5,611	3,819	2	..	6	..	32	1	11,462	12,541	8,049
21 to 30	..	35	..	..	..	..	..	..	18	10	18	5	1	..	1	..	15	13	320	354	144	10	7	13	..	..	..	..	1	..	341	430	193
31 to 40	..	..	..	..	..	..	..	..	..	4	..	2	2	..	..	..	..	..	12	57	2	17	4	1	..	2	..	..	..	..	35	62	5
Above 40	1	8	..	..	..	..	37	..	..	..	6	3	..	..	..	..	..	..	..	5	..	10	2	..	..	..	..	..	..	..	48	21	3
TOTAL GREY ..	1,014	1,196	619	854	748	734	2,956	3,030	1,778	2,994	5,334	2,984	139	312	356	1,953	2,016	1,164	2,194	2,656	1,719	4,417	6,548	5,395	35	2	144	24	64	24	16,581	21,906	14,917
COLOURED YARN:—																																
1 to 20	..	..	..	..	..	..	1	..	..	49	73	50	11	3	7	1	..	4	34	14	6	8	25	18	..	..	..	1	9	2	105	124	86
21 to 40	..	..	..	..	..	..	..	..	..	19	9	8	3	..	..	..	..	..	55	22	5	1	2	2	..	..	..	..	..	..	79	33	15
Above 40	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	2	2	..
Total Coloured ..	..	..	..	..	..	..	1	..	..	70	82	58	14	3	7	1	..	4	89	38	11	9	27	20	..	..	..	1	9	2	186	159	102
White Bleached	1	..	..	..	..	..	84	230	91	115	76	152	..	..	..	28	17	10	46	96	84	71	57	121	1	..	..	..	5	10	346	481	468
Grey Doubles	764	683	306	700	608	300	627	1,902	2,356	900	884	2,058	10	43	38	819	1,050	1,539	238	673	639	179	108	125	18	..	84	10	9	1	4,265	5,961	7,446
Coloured Doubles	13	..	14	..	..	..	..	..	..	1	..	1	..	..	..	2	..	..	14	..	..	2	..	..	..	..	..	..	1	..	32	1	1
Unspecified Descriptions ..	1	..	..	29	..	..	..	..	..	7	..	..	..	..	..	..	..	..	47	100	130	2	4	..	..	..	..	..	..	..	86	105	130
Sewing Thread	2	3	1	..	..	..	..	..	..	13	16	13	106	75	66	..	..	1	34	20	12	88	85	75	4	21	11	1	9	..	248	230	179
GRAND TOTAL ..	1,795	1,883	925	1,582	1,356	1,034	3,669	5,163	4,224	4,099	6,392	5,266	270	433	467	2,803	3,083	2,718	2,663	3,584	2,595	4,769	6,830	5,736	58	22	239	35	97	37	21,743	28,843	23,242

NOTE:—"Egypt and North Africa" include Tripoli and Tunis.
"Red Sea Ports" include Anglo-Egyptian Sudan, Abyssinia, British Somaliland, French Somaliland, Somaliland Protectorate, and Aden and Dependencies.
"East Africa" includes Italian East Africa, Somaliland and Eritrea, Kenya, Uganda, Tanganyaka Territory, Portuguese East Africa, Zanzibar and Pemba and Seychelles.
"Levant and Black Sea Ports" include Palestine, Syria, Smyrna and Asiatic Turkey.
"Ceylon and Straits Settlements and beyond" include Labuan, Java, Siam, Indo-China, Federated Malay States, Maldive Islands, Fiji Islands, Sumatra, Dutch Borneo, Celebes, Philippines and Formosa.
"Persian Gulf" includes Iraq, Muskat Territory and Trucial Oman, other Native States in Arabia, Persia and Bahrein Islands.
"South Africa" includes Natal, Transvaal, Cape of Good Hope, Mauritius and Madagascar.
"Other Countries" include Japan, America, Reunion Islands, New Zealand, Canada, British Guiana, and Australia.

TABLE No. 25.

DETAILED EXPORTS OF INDIAN-MADE YARN BY SEA FROM BOMBAY.

(In thousands of pounds.)

	European Countries.			China Including Hongkong.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			TOTAL.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
GREY YARN:—																																	
1 to 10	732	878	368	323	540	720	428	837	592	1,389	3,925	2,024	49	169	254	601	752	559	431	792	419	677	925	1,561	33	..	138	12	22	23	4,675	8,841	6,658
11 to 20	279	275	172	469	200	..	2,258	2,112	1,091	1,591	1,385	949	87	142	101	1,348	1,178	526	1,418	1,441	1,132	3,683	5,581	3,817	..	..	6	2	32	1	11,136	12,347	7,795
21 to 30	..	35	..	..	..	..	..	..	18	10	18	5	1	..	1	..	12	10	320	351	144	10	7	13	..	..	..	..	1	..	341	424	191
31 to 40	..	..	..	..	..	..	..	..	..	4	..	2	2	..	..	..	..	..	12	56	2	17	4	1	..	..	..	..	..	..	35	60	5
Above 40	1	8	..	..	..	..	..	..	..	..	6	3	..	..	..	..	..	..	..	5	..	10	2	..	..	..	..	..	..	..	11	20	3
TOTAL GREY ..	1,012	1,196	539	792	740	720	2,687	2,950	1,701	2,994	5,334	2,984	139	312	356	1,949	1,942	1,095	2,181	2,646	1,696	4,397	6,518	5,393	33	..	144	15	55	24	16,198	21,692	14,652
COLOURED YARN:—																																	
1 to 20	..	..	..	..	..	..	1	..	..	50	73	50	11	3	6	1	..	4	33	14	6	8	25	18	..	..	..	..	3	2	104	118	86
21 to 40	..	..	..	..	..	..	..	..	..	19	9	8	3	..	..	..	..	..	52	22	5	1	2	2	..	..	..	..	..	..	75	33	15
Above 40	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..
TOTAL COLOURED ..	..	..	..	..	..	..	1	..	..	70	82	58	14	3	6	1	..	4	85	36	11	9	27	20	..	..	..	..	3	2	181	151	102
White Bleached	1	..	..	..	..	..	84	230	91	115	76	152	..	..	..	28	17	10	42	94	81	71	57	121	..	..	..	..	5	8	341	479	463
Grey Doubles	764	683	306	700	608	300	627	1,902	2,356	900	884	2,058	10	43	38	819	1,050	1,539	238	673	639	179	108	125	18	..	84	10	9	1	4,265	5,961	7,445
Coloured Doubles	13	..	..	..	..	..	..	..	..	1	..	1	..	..	..	2	..	..	14	..	..	2	..	..	..	..	..	..	1	..	32	1	1
Unspecified Descriptions	..	..	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	10	..	..
Sewing Thread	1	..	..	..	..	..	..	..	..	13	16	13	106	75	66	..	..	1	34	19	12	88	84	75	4	21	11	..	..	..	247	215	178
GRAND TOTAL ..	1,792	1,879	845	1,492	1,348	1,020	3,399	5,083	4,148	4,099	6,392	5,267	270	432	467	2,799	3,009	2,649	2,593	3,467	2,439	4,749	6,795	5,733	55	21	239	25	73	35	21,275	28,499	22,842

See foot-note to Table 24.

TABLE No. 26.

SUMMARY OF IMPORTS OF COTTON PIECEGOODS INTO INDIA.

(In thousands of Yards.)

—	United Kingdom.			Japan.			U.S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
Grey Plain	124,217	89,733	40,471	173,885	324,513	210,385	1,516	1,035	486	1	322	340	1	1	5	1	1	1	..	..	..	6	..	2	5,535	17,615	3,061	305,162	433,251	254,752
Grey Bordered ..	422,673	442,303	250,310	32,089	49,342	55,003	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	2	..	454,764	491,647	305,313
White Bleached ..	535,040	445,578	305,433	4,318	8,986	25,666	1,096	1,909	1,762	1,992	1,504	1,535	110	259	76	8,198	7,293	5,221	11,822	7,627	7,624	166	154	145	2,573	3,833	2,254	565,315	477,143	349,715
Printed	187,763	138,755	92,043	26,834	52,154	33,963	335	181	99	23,891	10,918	5,522	80	11	5	5,699	5,231	1,287	563	246	125	576	280	211	2,188	1,532	788	247,928	209,307	134,044
Dyed	127,407	104,916	75,612	20,843	24,729	27,251	2,652	5,686	4,178	5,473	4,521	3,380	125	30	26	3,481	3,652	4,436	1,707	1,026	576	469	315	195	1,416	1,109	1,170	163,573	145,983	116,814
Woven Coloured ..	45,413	41,315	29,010	48,534	60,970	38,126	268	362	178	6,863	7,051	3,154	2,181	907	471	1,748	4,677	5,915	611	298	257	1,296	751	368	312	279	602	107,226	116,610	78,082
Fents of all descriptions	13,242	13,347	4,566	182	246	33	22,961	22,630	9,995	33	75	78	2	1	..	2	2	10	203	101	98	80	48	40	72	6	25	36,778	36,456	14,846
Towels in the piece ..	3	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	6	3	3	9
Piecegoods of Cotton and Artificial Silk..	16,206	7,433	3,918	2,114	16,167	32,989	846	879	53	20,645	11,817	7,604	962	521	312	108	133	98	9,488	6,221	5,685	3,328	972	431	5,157	2,985	3,116	58,855	47,127	54,206
Canvas	609	469	355	130	264	228	..	1	1	429	272	418	1	4	4	1	8	10	..	..	..	60	51	11	6	5	60	1,236	1,078	1,087
TOTAL ..	1,472,574	1,283,850	801,720	308,930	537,371	423,645	29,674	32,713	16,752	59,327	36,479	22,032	3,461	1,734	899	19,238	20,997	16,968	24,394	15,519	14,366	5,981	2,572	1,403	17,261	27,371	11,083	1,940,840	1,958,605	1,308,868

TABLE No. 27.

DETAILED IMPORTS OF COTTON PIECEGOODS INTO INDIA.

(In thousands of Yards.)

—	United Kingdom.			Japan.			U.S.A.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			All other Countries.			Total.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
GREY (UNBLEACHED).																														
PLAIN GREY.																														
Chadars	..	12	..	26	52	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	38	..	..	74	64	..
Dhutis, Saris & Scarves ..	239	45	27	118	110	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	6	..	364	161	27
Drills & Jeans	221	404	79	8,605	11,967	4,962	1,251	679	356	..	11	..	..	..	..	..	..	..	..	..	..	..	..	1	49	117	12	10,125	13,179	5,410
Flannels & Flannelettes ..	12	2	22	..	..	..	..	..	..	..	..	276	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	2	293
Jaconets including Madapollams, etc.	76,888	58,189	29,263	138	319	106	..	..	..	..	..	52	..	..	..	..	..	..	..	..	..	4	..	..	..	9	..	77,031	58,517	29,422
Longcloth & Shirtings ..	45,851	28,927	9,896	157,918	299,495	200,800	..	..	40	..	301	..	..	..	..	..	..	..	..	..	..	2	..	..	4,070	15,878	2,864	207,841	344,601	213,606
Printers	1	22	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	22	6
Sheetings	19	2	2	7,058	12,322	4,227	225	386	90	..	..	2	..	..	..	..	..	..	..	..	..	..	..	1	1,350	1,586	149	8,652	14,296	4,471
T-cloth & Domestics ..	73	54	4	23	44	785	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	14	..	95	113	89
Unspecified Descriptions ..	914	2,076	1,171	..	205	205	40	..	..	1	9	10	1	..	5	..	1	1	..	..	1	..	..	..	10	5	36	967	2,296	1,430
Total Plain Grey ..	124,217	89,733	40,471	173,885	324,513	210,385	1,516	1,065	486	1	322	340	1	1	5	..	1	1	..	..	1	6	..	2	5,535	17,615	3,061	305,162	433,251	254,732
BORDERED GREY.																														
Chadars	880	1,129	317	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	880	1,129	317
Dhutis, Saris & Scarves ..	421,678	441,148	249,915	32,083	49,342	55,003	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	2	..	453,763	490,491	304,917
Drills & Jeans ..	1	..	1	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	1
Flannel & Flannelettes ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Jaconets, etc.	82	1	75	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	82	1	75
Longcloth & Shirtings ..	19	23	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19	23	..
Printers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
T-cloths & Domestics ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unspecified Descriptions ..	12	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	2	2
Total Bordered Grey ..	422,673	442,303	250,310	32,089	49,342	55,003	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	2	5	454,763	491,647	305,313
Total Grey Unbleached ..	546,890	532,036	290,781	205,974	373,855	265,388	1,516	1,065	486	1	322	340	1	1	5	..	1	1	..	..	1	6	..	2	5,537	17,617	3,061	759,925	924,898	560,065
WHITE BLEACHED.																														
Chadars	173	52	85	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	173	54	85
Checks, Spots & Stripes ..	13,294	8,475	4,735	21	..	9	23	127	69	151	244	174	..	..	..	..	..	..	1,968	1,817	1,726	3	..	3	..	5	1,207	333	15,517	11,873	7,046
Dhutis, Saris & Scarves ..	40,894	51,690	20,921	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	7	1	..	..	8	..	2	5	..	40,907	51,704	20,921
Drills & Jeans	4,152	4,262	2,537	1,358	2,133	2,179	83	..	..	3	43	..	..	..	1	..	..	..	2	4	..	..	..	..	4	23	..	5,603	6,468	4,767
Flannel & Flannelettes ..	4	3	2	5	21	55	..	..	..	..	..	..	..	..	..	1	..	..	5	..	..	..	..	..	..	..	..	15	23	57
Jaconets, Madapollams, etc.	7,668	8,231	4,492	30	118	927	898	1,676	1,582	477	407	584	1	1	1	441	318	391	5,093	3,415	4,638	26	32	11	1,993	1,982	1,648	16,610	16,181	14,273
Lawns	7,116	11,551	7,056	..	12	20	..	..	..	161	83	76	5	..	..	22	..	..	150	239	153	..	..	3	31	68	36	7,481	11,953	7,344
Longcloth & Shirtings ..	111,444	87,716	70,381	2,161	5,590	16,267	6	..	5	515	294	389	1	20	..	7,589	6,737	4,760	7	11	18	8	..	15	42	41	58	121,773	100,408	91,884
Mulls	242,319	203,665	148,914	..	118	514	..	..	..	34	..	146	..	..	..	..	129	20	20	..	..	10	12	11	27	53	2	242,410	203,978	149,462
Nainsooks	83,868	50,759	33,965	..	439	4,937	..	..	..	28	159	92	..	..	..	44	57	..	2,826	1,636	983	22	..	..	94	63	3	86,882	53,173	40,034
Sheetings	168	90	57	4	..	..	..	..	..	..	2	6	..	1	..	93	4	18	..	..	..	1	..	..	2	..	8	268	97	175
T-cloths & Domestics ..	27	5	3	..	..	4	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	28	5	14
Twills	17,352	15,865	10,965	23	188	425	17	3	..	..	5	..	..	..	4	5	48	32	63	45	21	5	..	..	2	12	1	17,467	16,166	11,448
Unspecified Descriptions ..	6,561	3,213	1,272	718	305	328	73	103	107	624	266	75	102	234	68	4	..	..	1,680	459	86	91	100	105	329	380	165	10,181	5,060	2,206
Total White Bleached ..	535,040	445,578	305,433	4,318	8,986	25,666	1,096	1,909	1,762	1,992	1,504	1,535	110	259	75	8,199	7,293	5,221	11,822	7,627	7,624	167	154	145	2,573	3,833	2,254	565,315	477,143	349,715

COLOURED, PRINTED OR DYED.																													
PRINTED GOODS.																													
Cambrics, etc.	21,209	15,855	7,098	13	57	84	253	113	69	75	46	2	..	..	..	10	31	16	152	11	3	32	1	8	197	112	1	21,941	16,227	7,281
Chadars	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	2	5	..
Checks, Spots & Stripes ..	1,255	1,156	415	79	63	121	..	..	..	31	2	..	68	2	..	25	5	..	7	..	..	257	100	29	16	14	..	1,738	1,342	565
Dhutis	28	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	30	5	..
Drills & Jeans	13,454	6,556	7,171	14,749	32,629	15,839	17	..	..	67	..	..	..	..	..	7	..	..	..	..	..	..	..	..	27	12	57	28,321	39,197	23,067
Flannel & Flannelettes ..	164	112	21	2,909	2,289	2,523	1	..	..	8,822	2,296	623	7	..	..	..	..	..	..	..	..	19	..	..	..	..	9	11,923	4,697	3,370
Lungis	3,929	6,689	4,456	14	113	166	..	..	..	..	..	..	..	..	..	637	1,060	420	..	..	..	15	..	5	45	29	30	4,639	7,891	8,076
Prints & Chintz	68,956	56,616	34,529	2,459	4,152	3,929	11	14	..	2,897	979	913	1	7	..	1	..	2	246	149	89	..	6	104	151	61	43	74,723	61,983	39,609
Saris & Scarves	32,137	27,544	19,831	..	17	247	11	..	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	17	5	32,155	27,578	20,088
Sateens	4,656	2,876	1,698	22	27	47	..	..	..	56	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	1	4,736	2,903	1,747
Shirtings	28,775	15,644	13,357	4,548	11,550	10,649	11	..	..	661	500	118	..	..	5	181	54	8	8	..	..	5	2	4	68	58	21	34,256	27,808	24,162
Twills	7,973	2,706	2,180	1,506	826	92	..	..	..	10,517	7,016	3,763	..	..	..	20	..	..	..	..	..	..	..	..	..	..	..	20,017	10,548	6,036
Woven Lungis & Sarongs ..	1,595	1,344	499	..	95	179	..	..	..	..	..	..	..	..	..	4,780	4,072	840	147	79	33	..	..	..	1,626	1,132	589	8,147	6,722	2,142
Unspecified Descriptions ..	3,630	1,652	787	532	336	87	30	54	25	764	78	104	5	1	..	39	9	..	3	7	..	247	171	61	49	92	32	5,300	2,400	1,096
Total Printed Goods ..	187,763	138,755	92,043	26,834	52,154	33,963	335	181	99	23,891	10,918	5,522	80	10	5	5,699	5,231	1,287	563	246	125	576	280	211	2,188	1,532	789	247,928	209,307	134,044
DYED GOODS.																													
Cambrics, etc.	24,296	18,904	14,315	36	30	75	2,409	5,478	4,041	326	447	74	62	1	..	503	449	754	1,293	617	377	32	3	3	356	132	168	29,312	26,061	19,803
Chadars	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	..
Checks, Spots & Stripes ..	9,861	10,569	5,961	1,006	427	491	37	2	..	87	145	28	42	1	..	..	4	55	308	318	138	46	10	..	18	18	80	11,405	11,494	6,754
Dhutis	119	247	22	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	120	247	22
Drills and Jeans	3,122	2,706	2,416	4,520	4,551	5,904	43	67	..	100	103	6	..	..	..	124	84	44	..	..	..	2	11	..	6	7	..	7,916	7,529	8,370
Flannel & Flannelettes ..	143	222	24	2,227	2,447	2,395	..	..	..	1,744	375	269	..	..	..	..	1	..	..	..	..	22	10	..	..	5	9	4,135	3,058	2,699
Italian Cloths & Sateens ..	33,010	15,085	12,022	173	501	347	4	..	..	815	857	913	..	..	2	5	18	6	..	..	20	5	..	..	53	49	72	34,066	16,510	13,383
Lungis	66	118	10	10	..	4	..	..	..	2	..	..	..	..	..	16	87	11	9	..	..	1	..	..	9	1	5	112	206	30
Prints & Chintz	156	2,853	2,854	1,162	..	338	361	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	10	7	9	1,328	3,197	3,233
Saris & Scarves	2,550	3,272	2,811	..	..	..	..	..	..	..	..	7	..	..	..	98	69	81	2	1	1	..	..	..	14	18	13	2,664	3,360	2,913
Shirtings	27,293	30,336	18,147	5,707	12,209	12,106	12	..	..	281	194	178	..	..	..	2,530	2,746	3,201	7	..	..	..	3	1	108	91	115	35,939	45,610	33,749
Twills	14,459	11,566	8,597	776	966	2,032	11	..	1	1,462	1,902	1,565	..	..	2	..	40	..	..	..	..	16	4	6	88	29	..	16,812	14,509	12,202
Woven Lungis & Sarongs ..	417	192	155	..	..	13	..	..	..	..	3	1	..	..	..	156	96	202	..	..	..	3	..	..	5	2	..	880	293	372
Unspecified Descriptions ..	11,915	8,810	8,276	5,226	3,261	3,521	137	139	135	656	494	339	21	26	24	50	59	70	88	90	40	343	275	175	748	749	703	19,183	13,903	13,283
Total Dyed Goods ..	127,407	104,916	75,612	20,843	24,729	27,251	2,652	5,686	4,178	5,473	4,521	3,380	125	30	26	3,481	3,651	4,426	1,707	1,026	576	469	315	195	1,416	1,108	1,170	163,573	145,983	116,814
WOVEN COLOURED GOODS.																													
Cambrics, etc.	2,498	1,431	809	15	4	12	..	27	..	35	51	152	2	1	6	7	27	42	517	154	127	1	..	..	7	4	5	3,082	1,699	1,154
Chadars	..	..	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
Checks, Spots, etc.	8,429	7,539	7,495	1,621	3,589	3,537	16	..	13	106	134	267	17	5	4	7	17	73	2	3	..	10	4	1	10	14	12	10,219	11,303	11,401
Coatings & Trouserings ..	4,873	3,614	1,282	518	430	179	1	..	8	3,910	2,525	1,113	1,968	700	340	221	171	53	31	10	..	374	176	17	129	176	87	12,027	7,802	3,079
Dhutis	309	418	185	32	..	1,046	49	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	389	418	1,232
Drills & Jeans	1,104	757	677	15,994	30,906	15,276	..	..	..	214	272	6	8	..	30	65	145	26	..	..	..	..	..	12	..	..	..	17,384	32,079	16,027
Flannel & Flannelettes ..	440	399	393	1,725	1,424	628	..	..	..	726	854	175	19	..	..	..	1	..	..	..	..	9	3	6	2	..	1	2,921	2,681	1,202
Lungis & Sarongs	1,901	4,159	3,720	..	241	3,091	..	..	..	1	..	..	..	..	..	1,267	4,143	5,588	..	..	..	7	1	6	28	8	20	3,204	8,552	12,405
Prints & Chintz	27	116	17	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	28	116	17
Saris & Scarves	2,216	2,932	1,723	..	..	..	..	..	3	2	7	5	..	..	..	15	20	12	2	21	37	..	2	7	5	..	..	2,240	2,982	1,787
Shirtings	8,356	7,314	6,167	16,249	13,621	9,074	3	..	..	565	1,562	907	7	..	1	..	8	54	1	9	..	1	5	44	30	36	366	25,211	22,556	16,614
Twills	1,020	590	511	11,055	9,321	3,576	..	..	..	64	37	2	7	..	..	..	..	..	..	..	..	..	..	..	..	..	62	12,146	9,947	4,091
Velvets & Velveteens ..	1,207	618	476	355	628	394	..	..	..	103	36	21	9	5	..	32	17	3	1	..	..	723	340	166	33	29	10	2,465	1,673	1,070
Unspecified Descriptions ..	13,032	11,428	5,541	971	806	1,374	199	335	154	1,137	1,573	506	144	197	90	133	128	84	57	102	93	170	219	108	67	12	39	15,910	14,801	7,990
Total Woven Coloured.	45,413	41,315	29,010	48,534	60,970	38,126	268	362	178	6,863	7,051	3,154	2,181	907	471	1,748	4,677	5,915	611	298	257	1,296	751	368	312	279	602	107,226	116,610	78,082
Total Coloured, Printed or Dyed	360,583	284,986	193,664	96,211	137,853	99,340	3,255	6,229	4,455	36,227	22,490	12,056	2,386	947	502	10,928	13,559	11,628	2,881	1,570	959	2,341	1,346	774	3,915	2,919	2,561	518,727	471,900	328,940
Fents of all Descriptions ..	13,242	13,347	4,566	182	246	33	22,961	22,690	9,995	33	75	78	2	1	..	2	2	10	203	101	98	80	48	40	72	6	25	36,778	36,456	14,846
TOTAL PIECEGOODS.	1,455,756	1,275,947	797,444	306,686	520,940	390,427	28,828	31,833	16,698	38,253	24,390	14,010	2,498	1,209	583	19,129	20,856	16,860	14,906	9,298	8,681	2,593	1,549	961	12,098	24,376	7,901	1,880,746	1,910,398	1,253,566
Towels in the Piece.. ..	3	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	—	..	..	..	..	1	6	3	2	9
Piecegoods of Cotton and Artificial Silk	16,206	7,433	3,918	2,114	16,167	32989	846	879	53	20,645	11,817	7,604	962	521	312	108	133	98	9,488	6,221	5,685	3,328	972	431	5,157	2,985	3,116	58,855	47,127	54,206
Canvas	609	469	355	130	264	228	..	1	1	428	272	418	1	4	4	1	8	10	..	..	..	60	51	11	6	9	60	1,236	1,078	1,087
TOTAL ..	1,472,574	1,283,850	801,720	308,930	537,371	423,645	29,674	32,713	16,752	59,327	36,479	22,032	3,461	1,734	899	19,238	20,997	16,968	24,394	15,519	14,366	5,981	2,572	1,403	17,261	27,371	11,083	1,940,840	1,958,605	1,308,868

TABLE No. 28.

DETAILED IMPORTS OF COTTON PIECEGOODS INTO BOMBAY.

(In Thousands of Yards:)

	United Kingdom.			Japan.			U. S. A.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other countries.			Total.		
	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930	1928	1929	1930
GREY (Unbleached):—																														
Plain Grey:—																														
Chadars	..	12	..	26	52	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	48	..	..	74	64	..
Dhutis, Saries, etc.	152	37	..	80	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	..	239	37	..
Drills and Jeans	118	62	24	4,093	5,928	1,869	900	421	220	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	21	54	..	5,130	6,464	2,114
Flannels and Flannelettes	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	..	..
Jaconets	25,467	19,844	9,813	138	149	101	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..	..	9	..	25,610	20,001	9,915
Longcloth	13,308	7,502	3,925	66,356	131,065	67,465	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	1,559	5,510	241	81,226	144,076	71,631
Printers	1	22	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	22	6
Sheetings	13	2	1	4,735	10,167	1,982	225	386	90	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	493	1,320	17	5,466	11,876	2,090
T-cloth and Domestics	6	2	..	..	12	10	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	6	16	10
Unspecified Sorts	557	1,304	419	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	557	1,305	421
TOTAL PLAIN GREY ..	39,632	28,787	14,148	75,428	147,373	71,427	1,125	807	310	..	..	..	..	1	..	..	1	1	..	..		6	..	2	2,129	6,892	258	118,320	183,862	86,186
BORDERED GREY:—																														
Chadars		26	..	..	..	..			..			..																		..
Dhuties, etc.	9,93	14,512	7,896	1,450	4,081	2,293	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	11,432	18,595	10,189
Drills and Jeans	1	..	1	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	1
Flannels, etc...	82	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	82	..	..
Jaconets etc.	19	1	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19	1	18
Longcloth, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Printers		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sheetings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
T-cloth, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unspecified Sorts	12	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12	2	2
TOTAL BORDERED GREY.	10,097	14,542	7,917	1,456	4,081	2,293	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	11,555	18,625	10,210
TOTAL GREY . .	49,729	43,329	22,104	76,884	151,454	73,720	1,125	807	310	..	..	..	..	1	..	..	1	1	..	..		6	..	2	2,130	6,894	258	129,875	202,487	96,396
WHITE BLEACHED:—																														
Chadars	25	4	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	25	5	..
Checks, etc.	1,632	850	470	..	..	..	17	25	34	..	..	2	..	..	..	..	..	..	14	..	..	..	..	..	..	6	..	1,664	881	505
Dhutis, etc.	15,401	16,350	3,785	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	..	..	8	..	..	..	..	15,407	16,358	3,785
Drills and Jeans	3,116	3,063	1,777	187	280	77	83	..	..	..	..	..	..	..	..	1	..	..	2	4	..	..	..	..	4	6	..	3,394	3,363	1,854
Flannels, etc.	1	2	1	..	21	19	..	..	..	..	..	..	1	..	..	..	..	..	5	..	..	..	..	..	..	..	..	7	23	20
Jaconets, etc.	2,106	1,373	857	30	34	152	587	697	588	114	44	361	3	..	..	51	81	42	2,210	541	486	12	17	9	102	37	55	5,214	2,824	2,550
Lawns	568	260	275	..	12	..	..	..	..	..	14	74	..	..	..	22	..	..	..	29	121	..	..	3	..	10	27	591	325	500
Longcloth	27,674	21,990	13,681	666	1,065	3,815	..	..	1	..	16	1	1	20	..	3,500	2,235	1,358	6	5	11	8	..	15	28	13	7	31,884	25,344	18,889
Mulls	48,133	39,235	19,881	..	118	208	..	..	..	34	..	..	..	..	..	..	..	20	20	..	..	10	12	11	6	41	..	48,203	39,407	20,120
Nainsooks	17,191	9,953	5,051	..	221	2,462	..	..	..	28	137	146	..	..	..	19	57	..	2,812	1,636	969	22	..	..	78	52	1	20,149	12,056	8,629
Sheetings	79	40	13	4	..	..	..	..	..	..	2	..	..	..	..	23	4	17	..	..	..	1	..	..	..	..	..	106	46	31
T-cloth, etc.	27	5	3	..	..	4	..	..	..	..	..	6	..	..	..	5	..	..	..	..	..	1	..	..	..	..	..	28	15	14
Twills	4,968	4,154	2,371	..	3	4	17	3	..	..	5	..	..	..	4	..	48	16	63	43	21	5	..	..	2	12	..	5,059	4,267	2,416
Unspecified Sorts	1,940	1,091	327	1	..	1	3	..	1	579	112	20	102	234	68	..	..	..	1,591	360	27	69	74	84	147	172	34	4,432	2,043	562
TOTAL WHITE BLEACHED..	122,861	98,370	48,493	889	1,755	6,742	708	724	624	755	330	610	107	254	73	3,621	2,426	1,454	6,728	2,618	1,634	128	111	122	366	350	125	136,163	106,938	59,876

COLOURED, PRINTED OR DYED.																															
PRINTED GOODS:—																															
Cambrics	9,143	7,004	3,037	9	46	52	116	57	47	54	2	..	..	..	..	..	..	..	17	2	1	32	1	..	29	47	..	9,401	7,158	3,137
Chadars	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	2	5	..
Checks, etc.	615	292	49	79	17	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..	..	..	..	..	..	..	698	308	49
Dhutis, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Drills and Jeans	2,734	1,719	1,192	6,281	14,881	4,803	5	..	..	67	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17	9,087	16,600	6,012
Flannels, etc.	66	73	3	193	409	129	1	..	..	2,497	1,355	198	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9	2,757	1,837	340
Lungis	4	19	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	19	..
Prints and Chintz	51,889	37,093	18,890	1,057	2,581	1,260	11	12	..	2,495	751	623	..	..	..	..	..	..	230	133	80	..	1	1	105	6	..	55,787	40,577	20,854
Saries and Scarves	16,019	16,672	7,342	..	10	129	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16,019	16,682	7,547
Sateens	1,441	1,391	957	9	27	23	..	..	..	54	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	1,504	1,418	981
Shirtings	1,922	1,120	1,040	2,134	5,523	3,523	..	..	..	7	52	..	..	..	5	..	..	8	..	..	..	3	1	2	7	3	7	4,073	6,698	4,585
Twills	1,106	989	346	553	6	..	..	..	..	1,176	669	175	..	..	..	20	..	..	..	..	..	..	..	..	..	..	..	2,856	1,663	521
Woven Lungis, etc.	37	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26	..	..	..	..	..	..	..	..	63	18	..
Unspecified	1,427	721	283	..	12	..	5	12	..	4	9	..	1	..	..	..	..	..	..	5	..	7	5	7	1	52	..	1,445	816	290
TOTAL PRINTED	86,404	67,109	33,138	10,316	23,512	9,995	138	81	47	6,354	2,837	996	1	..	5	20	..	9	277	139	81	42	7	10	143	114	34	103,695	93,799	44,316
DYED GOODS:—																															
Cambrics	13,175	8,988	5,055	36	..	..	1,878	3,925	3,007	14	71	24	62	1	..	..	12	100	706	161	71	1	1	2	15	2	17	15,888	13,161	8,277
Chadars	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6	..
Checks, etc.	4,778	4,904	2,252	149	79	5	9	2	..	23	38	8	3	..	..	..	..	..	85	160	31	..	..	..	..	1	3	5,046	5,204	2,299
Dhutis	14	181	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14	181	..
Drills and Jeans	2,103	2,061	1,807	581	661	453	11	..	..	14	3	5	..	..	..	..	..	2	..	..	..	..	11	..	1	5	..	2,711	2,743	2,264
Flannels, etc.	72	84	6	1,228	1,282	419	..	..	..	161	177	29	..	..	..	..	..	..	..	..	..	3	1	..	..	..	..	1,464	1,544	455
Italian Cloth	14,822	7,400	4,542	155	151	73	4	..	..	748	684	448	..	..	..	..	..	..	..	..	2	5	..	..	10	..	3	15,743	8,235	5,069
Lungis	12	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14	..	..
Prints and Chintz	102	115	62	..	73	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	102	188	62
Saries and Scarves	85	33	40	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	2	1	..	87	34	42
Shirtings	11,567	14,340	6,665	1,109	2,218	1,605	..	..	..	23	3	..	..	..	..	..	25	50	..	..	..	..	..	1	1	36	2	12,700	16,623	8,324
Twills	7,920	5,583	3,929	314	328	221	11	..	1	1,321	981	664	..	2	..	..	40	..	..	..	..	16	4	6	58	11	..	9,639	6,950	4,821
Woven Lungis	226	163	28	..	..	..	..	..	..	..	3	1	..	..	..	..	7	..	..	..	..	3	..	..	5	..	..	233	173	29
Unspecified	3,448	2,658	1,229	960	1,202	874	60	80	33	15	51	21	4	23	13	..	2	..	65	49	40	143	105	54	102	46	52	4,797	4,216	2,315
TOTAL DYED	58,323	46,515	25,614	4,531	5,994	3,650	1,973	4,007	3,042	2,322	2,032	1,200	69	26	13	..	88	150	856	371	146	171	123	64	195	103	77	68,439	59,287	33,958
WOVEN COLOURED:—																															
Cambrics	781	159	183	15	..	..	..	26	..	..	..	4	..	1	..	..	..	..	196	2	..	..	..	..	3	..	..	995	187	187
Chadars	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Checks, etc.	5,652	5,041	4,881	134	108	554	..	..	13	46	103	197	3	5	..	..	..	69	2	3	..	10	4	1	4	12	8	5,850	5,276	5,723
Coatings, etc.	2,166	922	428	105	66	..	1	..	8	2,536	1,219	482	1,117	377	169	121	4	..	24	..	..	256	40	7	23	38	6	6,348	2,666	1,101
Dhutis	8	16	..	31	..	..	49	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	88	16	..
Drills and Jeans	39	36	6	8,799	15,573	6,736	..	..	..	89	34	..	..	..	30	..	..	..	..	..	..	..	..	12	..	..	..	8,927	15,642	6,783
Flannels, etc.	219	238	148	32	..	24	..	..	..	517	169	113	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	769	407	284
Lungis and Sarongs	84	262	216	..	..	..	..	..	..	..	..	..	..	..	..	9	6	1	..	..	..	..	1	..	..	3	3	93	273	220
Prints and Chintz	27	2	15	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	28	2	16
Saries and Scarves	72	57	29	..	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	5	..	..	77	59	32
Shirtings	2,139	2,205	1,552	4,584	2,175	1,001	..	..	..	60	12	70	3	..	..	..	7	7	..	..	..	1	5	1	6	4	61	6,793	4,408	2,692
Twills	86	5	15	8,051	7,348	2,163	..	..	..	9	17	1	7	..	..	..	..	..	..	..	..	..	..	..	..	..	62	8,153	7,370	2,241
Velvets	618	286	227	34	30	114	..	..	..	84	23	15	8	..	..	7	..	..	1	..	..	442	190	94	14	19	7	1,209	547	456
Unspecified	186	558	16	23	20	32	3	21	..	68	40	24	125	115	60	4	12	14	3	2	..	1	2	1	11	..	2	425	770	287
TOTAL WOVEN	12,076	9,789	7,855	21,809	25,318	10,624	53	48	24	3,409	1,616	905	1,263	498	258	142	29	91	226	8	..	712	242	116	67	76	149	39,756	37,623	20,022
TOTAL COLOURED, PRINTED & DYED	156,803	123,413	66,608	36,656	54,824	24,269	2,164	4,136	3,113	12,085	6,485	3,101	1,332	523	277	162	116	250	1,359	518	227	925	372	190	405	293	261	211,890	190,679	98,296
Fents of all kinds	11,803	11,061	3,190	182	241	25	21,844	21,635	9,404	33	71	78	2	..	..	..	..	..	201	99	96	24	15	21	65	5	25	34,156	33,126	12,839
TOTAL PIECEGOODS	341,196	276,173	140,396	114,611	208,275	104,757	25,841	27,303	13,451	12,873	6,886	3,790	1,440	779	350	3,783	2,543	1,705	8,288	3,234	1,956	1,083	497	334	2,966	7,542	670	512,084	533,231	267,408
Towels in the Piece	1	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	4
Piecegoods of Cotton and Artificial Silk	8,954	4,406	1,720	891	10,678	17,997	815	874	17	10,333	6,584	3,389	719	390	220	7	32	31	8,729	5,403	4,811	1,979	465	219	3,359	2,225	2,119	35,787	31,057	30,522
Canvas	316	221	177	54	68	93	..	..	..	295	218	296	2	1	1	1	7	9	..	..	..	15	26	20	..	4	1	681	546	597
GRAND TOTAL	350,468	280,801	142,296	115,557	219,021	122,846	26,655	28,177	13,468	23,502	13,688	7,475	2,160	1,170	571	3,791	2,582	1,744	17,017	8,637	6,767	3,077	988	573	6,326	9,771	2,790	548,553	564,835	298,530

TABLE No. 29.

SUMMARY OF IMPORTS OF COTTON PIECEGOODS INTO BOMBAY.

(In thousands of yards.)

	United Kingdom.			Japan.			U.S. of America.			Italy.			Belgium.			Netherlands.			Switzerland.			Germany.			Other Countries.			Total.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
Grey Plain	39,632	28,787	14,188	75,428	147,373	71,427	1,125	807	310	..	..	..	..	1	..	..	1	1	..	..	..	6	..	2	2,129	6,892	258	118,320	183,862	86,186
Grey Bordered ..	10,098	14,542	7,917	1,456	4,081	2,293	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	11,555	18,625	10,210
White Bleached ..	122,861	98,370	48,493	889	1,755	6,742	708	724	624	755	330	611	107	254	73	3,621	2,426	1,454	6,728	2,618	1,634	128	111	122	366	350	125	136,163	106,938	59,876
Printed	86,404	67,109	33,138	10,316	23,512	9,995	138	81	47	6,354	2,837	996	1	..	5	20	..	9	277	139	81	42	7	10	143	114	34	103,695	93,799	44,316
Dyed	58,323	46,515	25,614	4,531	5,994	3,650	1,973	4,007	3,042	2,322	2,032	1,200	69	26	13	..	88	150	856	371	146	171	123	64	195	103	78	68,439	59,275	33,958
Woven Coloured ..	12,076	9,789	7,855	21,809	25,318	10,624	53	48	24	3,409	1,616	905	1,263	498	258	142	29	91	226	8	..	712	242	116	67	76	149	39,756	37,623	20,022
Fents of all descriptions	11,803	11,061	3,190	182	241	25	21,844	21,635	9,404	33	71	78	2	..	..	..	..	..	201	99	96	24	15	21	66	5	25	34,156	33,126	12,839
Towels in the piece ..	1	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	4
Piecegoods of Cotton and Artificial Silk ..	8,954	4,406	1,720	892	10,678	17,997	815	874	17	10,333	6,584	3,389	719	390	220	8	32	31	8,729	5,403	4,811	1,979	465	219	3,358	2,225	2,119	35,787	31,057	30,524
Canvas	316	221	177	54	68	93	..	..	..	295	218	296	..	1	1	1	7	9	..	..	..	15	26	20	..	4	1	681	546	597
TOTAL ..	350,468	280,801	142,296	115,557	219,021	122,846	26,655	28,177	13,468	23,502	13,688	7,475	2,160	1,170	571	3,791	2,582	1,744	17,017	8,637	6,767	3,077	988	573	6,326	9,771	2,790	548,553	564,835	298,530

TABLE No. 30.

EXPORTS OF COTTON PIECEGOODS OF INDIAN MANUFACTURE FROM BRITISH INDIA.

(In thousands of yards.)

Description.	European Countries.			China.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports.			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			Total.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
GREY (UNBLEACHED):—																																
Chadars and Dhutis ..	..	..	..	..	..	..	2	..	..	497	563	232	1,747	3,526	1,953	..	..	..	566	409	123	70	63	62	8	16	5	..	4	1	2,889	4,381	2,274
Drillsand Jeans ..	71	1	10	..	..	..	3	..	..	23	38	41	108	107	24	48	17	..	133	63	38	5	74	30	3	30	..	..	..	..	394	329	109
T-cloths and Domestics .	..	..	..	..	..	..	17	..	..	1,870	1,632	716	180	638	606	6	..	4	110	143	5	43	19	105	..	9	..	..	..	..	2,225	2,440	1,435
Shirtings	7	..	1	..	..	..	241	13	135	271	438	651	1,009	1,292	2,764	58	18	..	141	71	4	140	106	240	35	67	58	..	2	..	1,903	2,008	3,875
Other Sorts	88	165	90	..	..	..	227	606	547	783	1,773	763	4,224	4,043	873	123	212	4	285	391	150	384	795	401	351	242	59	25	122	66	6,488	8,349	2,858
TOTAL GREY ..	166	166	100	..	..	..	490	619	682	3,445	4,444	2,403	7,267	9,406	6,219	235	246	8	1,233	1,078	360	641	1,057	838	397	364	122	25	127	67	13,900	17,508	10,551
WHITE (BLEACHED):—																																
Chadars and Dhutis ..	..	..	..	..	..	..	..	..	..	14	28	..	130	2	4	..	..	..	68	190	109	14	2	..	..	2	..	..	5	..	227	228	113
Drills and Jeans ..	..	..	..	1	..	..	..	..	..	..	..	5	12	29	6	..	..	..	19	5	..	55	..	4	7	3	3	..	..	1	94	38	19
T-cloths and Domestics..	..	..	..	..	..	..	..	..	..	..	..	1	1	1	22	..	..	..	18	3	11	..	48	6	2	..	..	..	..	..	21	52	40
Shirtings	..	..	..	..	..	..	..	..	..	3	14	3	32	24	28	..	..	..	12	4	6	5	5	6	14	..	2	..	..	..	66	46	45
Other Sorts	..	..	..	..	..	..	..	9	1	73	264	13	219	90	74	4	13	..	317	462	177	142	159	10	28	74	..	4	..	1	788	1,072	277
TOTAL WHITE ..	..	..	..	1	..	..	..	9	1	90	306	22	393	146	133	4	13	..	434	664	303	216	213	26	51	79	5	4	5	2	1,196	1,437	493
COLOURED, PRINTED OR DYED:—																																
Lungis and Saries ..	..	..	2	..	..	..	2	..	..	2,291	1,293	1,367	259	156	175	..	9	..	26,969	26,577	21,076	309	76	109	103	94	94	..	..	..	29,935	28,204	22,822
Drills and Jeans ..	10	143	72	36	29	44	5	7	1	21	39	3	442	574	165	..	37	14	256	243	184	1,946	1,223	1,054	71	53	11	..	19	2	2,783	2,370	1,551
Other Sorts	254	144	123	149	138	85	55	40	36	3,828	4,260	2,292	23,515	24,838	19,557	214	75	2	16,785	17,576	13,655	54,609	46,238	30,180	1,685	3,007	1,637	67	79	189	101159	96,395	67,756
TOTAL COLOURED, PRINTED OR DYED ..	264	287	197	185	167	129	62	47	37	6,141	5,593	3,662	24,216	25,568	19,898	214	121	16	44,011	44,396	34,915	56,865	47,537	31,343	1,859	3,155	1,742	67	98	190	133882	126969	92,130

See foot-note to Table 24.

TABLE No. 31.

EXPORTS OF COTTON PIECEGOODS OF INDIAN MANUFACTURE FROM BOMBAY.

(In thousands of yards.)

	European Countries.			China.			Egypt and North Africa.			Red Sea Ports.			East Africa.			Levant and Black Sea Ports			Ceylon and Straits.			Persian Gulf.			South Africa.			Other Countries.			TOTAL.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
GREY (Unbleached):—																																	
Chadars and Dhutis	..	..	..	..	..	..	2	..	..	497	563	232	1,747	3,326	1,953	..	..	..	316	41	22	70	63	62	7	14	5	..	..	..	2,639	4,007	2,274
Drills and Jeans	71	..	10	..	..	..	3	..	..	23	38	41	108	107	24	48	17	..	48	1	3	5	74	30	3	30	..	..	..	1	310	266	109
T-Cloths and Domestics	..	..	..	..	..	..	17	..	..	1,870	1,632	716	180	638	606	6	..	4	109	143	5	43	19	105	..	9	..	..	..	..	2,225	2,440	1,435
Shirtings	7	..	1	..	..	..	56	13	135	267	438	651	1,000	1,279	2,764	58	18	..	124	58	27	140	94	240	31	67	58	..	1	..	1,684	1,970	3,875
Other Sorts	86	165	90	..	..	..	227	606	547	783	1,773	763	4,224	4,043	873	123	212	4	182	319	55	384	795	401	351	242	59	24	107	66	6,383	8,262	2,858
TOTAL GREY ..	164	165	100	..	..		305	619	682	3,441	4,443	2,403	7,258	9,393	6,219	235	246	8	780	562	111	641	1,045	838	393	362	122	24	108	67	13,240	16,945	10,551
WHITE (Bleached):—																																	
Chadars and Dhutis	..	..	..	..	..	..	..	..	..	6	28	..	130	2	4	..	..	..	5	..	..	14	2	..	..	2	..	..	..	..	155	33	4
Drills and Jeans	..	..	..	..	..	..	..	..	..	..	..	5	10	28	5	..	..	..	6	..	..	55		4	..	..	..	..	..	..	71	28	14
T-Cloths and Domestics	..	..	..	..	..	..	..	..	..	..	..	1	..	1	22	..	..	..	7	1	..	..	48	6	..	..	..	..	..	..	7	50	29
Shirtings	..	..	..	..	..	..	..	..	..	3	14	3	32	24	28	..	..	..	4	..	1	4	5	2	14	..	2	..	..	..	56	43	36
Other Sorts	..	..	..	..	..		..	9	..	70	264	13	217	90	74	4	13	..	157	238	101	122	124	9	22	..	..	4	..	..	597	738	196
TOTAL WHITE ..	..	..	..	..	..	..	..	9	..	80	306	22	389	145	132	4	13	..	178	239	102	196	178	21	36	2	2	4	..	..	887	893	280
COLOURED, PRINTED OR DYED:—																																	
Lungis and Saris	..	..	2	..	..	..	2	..	..	2,193	1,187	1,307	259	156	175	..	9	..	78	32	38	503	72	107	24	9	33	..	..	..	2,860	1,464	1,661
Drills and Jeans	10	131	72	..	..	..	5	7	..	21	37	..	431	567	165	..	37	14	19	9	..	1,941	1,223	1,054	6	11	4	..	..	..	2,435	2,023	1,309
Other Sorts	188	119	21	3	3	..	55	40	36	3,824	4,238	2,250	23,452	24,829	19,553	214	75	2	3,775	2,718	2,115	54,131	45,803	29,933	1,375	2,577	1,298	32	53	50	87,047	80,455	55,259
TOTAL COLOURED, PRINTED OR DYED	198	249	95	3	3	..	62	47	36	6,038	5,462	3,557	24,142	25,552	19,893	214	121	16	3,872	2,760	2,153	56,376	47,098	31,094	1,405	2,596	1,335	32	53	50	92,341	83,942	58,229

See foot-note to Table 24.

TABLE No. 32.

RE-EXPORTS OF FOREIGN MANUFACTURED PIECEGOODS AND YARN FROM BRITISH INDIA.

—	YARN (In thousand pounds).												PIECEGOODS (In thousand yards).											
	Twist & Yarn.			Rope.			Sewing Thread.			Total.			Grey.			White.			Coloured, etc.			Fents.			Total.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
European Countries ..	4	1	2	..	..	..	1	16	2	5	17	5	..	31	13	13	12	11	39	59	141	14	15	5	65	118	171
China & Hongkong ..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	10	8	7	71	26	20	..	..	..	82	38	28
Egypt & North Africa ..	10	..	1	..	..	..	..	..	1	10	..	1	70	..	..	..	8	1	1	6	4	..	..	..	71	14	5
Red Sea Ports	47	44	42	..	..	..	..	..	..	47	44	42	1,281	554	729	233	125	88	479	351	221	9	..	..	2,002	1,030	1,038
East Africa	14	3	1	..	..	..	47	36	29	60	39	30	2,158	949	457	284	235	189	1,576	989	706	1	1	1	4,019	2,172	1,353
Levant & Black Sea Ports..	22	28	13	..	..	..	..	..	..	22	28	13	224	..	..	..	..	..	..	..	..	..	2	2	224	2	2
Ceylon & Straits	6	3	10	..	..	..	1	1	1	7	5	11	524	287	114	830	686	294	1,002	802	612	2	..	3	2,358	1,775	1,023
Persian Gulf	527	428	298	..	..	..	6	5	6	533	434	304	6,357	5,134	6,952	3,269	2,632	2,231	10,228	8,445	5,422	15	15	1	19,869	16,226	14,605
South Africa	..	..	..	..	..	..	18	9	10	18	9	10	17	8	6	145	116	1	194	418	261	..	..	..	356	543	267
Other countries	..	..	..	..	..	..	..	..	..	..	..	..	4	12	7	..	..	12	69	5	32	32	23	4	105	41	56
TOTAL ..	631	508	367	..	..	..	73	68	49	704	576	416	10,636	6,980	8,277	4,783	3,819	2,834	13,659	11,102	7,418	74	57	17	29,152	21,959	18,548

TABLE No. 33.

RE-EXPORTS OF FOREIGN MANUFACTURED PIECEGOODS AND YARN FROM BOMBAY.

Countries	YARN (In thousand pounds).												PIECEGOODS (In thousand yards).											
	Twist & Yarn.			Rope.			Sewing Thread.			TOTAL.			Grey.			White.			Coloured.			Fents.			TOTAL.		
	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.	1928.	1929.	1930.
European Countries	..	..	1	..	..	..	1	15	..	1	15	1	..	23	1	13	2	7	35	15	75	14	15	5	61	55	88
China and Hongkong ..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	10	6	7	71	26	20	..	..	..	81	35	28
Egypt and North Africa ..	10	..	1	..	..	..	..	..	..	10	..	1	70	..	..	..	..	1	1	..	4	..	..	..	71	..	5
Red Sea Ports	47	44	42	..	..	..	..	..	..	48	44	42	1.277	549	729	161	117	88	475	351	221	9	..	..	1,923	1,017	1,038
East Africa	14	3	1	..	..	..	47	36	29	60	39	30	2.158	949	457	272	181	174	1.574	986	705	1	1	1	4,005	2,118	1,338
Levant and Black Sea Ports	22	28	13	..	..	..	..	..	..	22	28	13	224	..	..	..	..	..	..	..	..	..	2	2	224	2	2
Ceylon and Straits	6	3	10	..	..	..	1	1	1	7	5	11	157	41	76	480	260	186	787	673	435	2	..	3	1,427	974	700
Persian Gulf	527	428	298	..	..	..	6	5	6	533	434	303	6,285	5,034	6,928	2,789	2,346	2,022	8,186	6,917	4,581	15	13	..	17,275	14,309	13,531
South Africa	..	..	..	..	..	..	17	9	10	18	9	10	17	8	6	2	24	1	188	418	260	..	..	..	207	451	267
Other Countries	..	..	..	..	..	..	..	..	..	..	..	..	..	8	4	..	..	12	18	4	25	30	21	2	47	33	43
TOTAL ..	628	507	366	..	..	..	73	66	46	701	573	411	10,189	6,615	8,200	3,728	2,936	2,498	11.335	9,391	6,326	71	53	14	25,322	18,994	17,039

TABLE No. 34.

TABLE SHOWING THE APPROXIMATE YARDAGE OF PIECEGOODS AVAILABLE FOR CONSUMPTION IN INDIA.

(In millions of Yards.)

	'11-12	'12-13.	'13-14	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26.	'26-27.	'27-28.	'28-29.	'29-30.
Total Indian Mill Production..	1,136	1,220	1,164	1,136	1,441	1,578	1,614	1,451	1,640	1,581	1,732	1,725	1,792	1,970	1,954	2,259	2,357	1,893	2,419
Less—Exports by Sea	81	87	89	67	113	264	189	149	197	146	161	157	165	181	165	197	169	149	133
Exports by Land	37	38	41	43	48	45	45	38	42	24	26	29	36	49	68*	83*†	88*†	95 *†	86*†
Balance	1,018	1,095	1,034	1,026	1,280	1,269	1,380	1,264	1,401	1,411	1,545	1,539	1,591	1,740	1,721	1,979	2,100	1,649	2,200
Imports	2,438	3,023	3,197	2,446	2,148	1,934	1,556	1,212	1,081	1,510	1,090	1,593	1,486	1,823	1,564	1,788	1,973	1,937	1,919
Total	3,456	4,118	4,231	3,472	3,428	2,203	2,936	2,476	2,482	2,921	2,635	3,132	3,077	3,563	3,285	3,767	4,073	3,586	4,119
Less—Exports by Sea	76	67	62	35	41	97	85	114	89	61	74	75	61	54	35	29	34	24	22
Exports by Land	100	108	93	83	88	65	65	53	56	44	36	51	51	59	116*	131*†	118*†	121	89
Total quantity of Piecegoods available for consumption in India	3,280	3,943	4,076	3,354	3,299	2,041	2,786	2,309	2,337	2,816	2,525	3,006	2,965	3,450	3,134	3,607	3,921	3,441	4,008

From 1911-12 to 1924-25 the figures in both the tables are taken *en bloc* from the " Notes on Hand Loom Weaving " by Mr. R. D. Bell.

NOTE :—With effect from 1st April 1925, the Government of India discontinued the publication of "Accounts relating to the trade by land of British India with other countries." Since then, the statistics in question are published in Special Supplements to the *Indian Trade Journal* in an abbreviated form. The revised form does not affect the above table materially but in Table 35 it has not been possible to separate the land export figures for Indian and foreign yarn. This, however, does not affect the approximate accuracy of the figure showing the balance of yarn available for consumption in India.

† Maunds converted into lbs. and lbs. converted into yds: 1 Maund=82⅔ lbs ; 1 lb.=4·27 yds.

TABLE No. 35.

TABLE SHOWING THE APPROXIMATE POUNDAGE OF YARN AVAILABLE FOR CONSUMPTION IN INDIA.

(In millions of Lbs.)

	'11-12.	'12-13.	'13-14.	'14-15.	'15-16.	'16-17.	'17-18.	'18-19.	'19-20.	'20-21.	'21-22.	'22-23.	'23-24.	'24-25.	'25-26	'26-27.	'27-28.	'28-29.	'29-30.
Total Indian Mill Production	625	688	682	652	722	681	660	615	636	660	693	706	617	719	686	807	809	648	833
Less—Exports by Sea	151	204	198	134	160	169	122	64	152	83	81	57	39	37	32	42	25	24	25
Exports by Land	10	11	9	9	8	9	8	8	9	6	7	7	7	9	7*	8*†	5*†	5 *†	6*†
Balance	464	473	475	509	554	503	530	543	475	571	605	642	571	673	647	757	779	619	802
Imports	42	50	44	43	40	30	19	38	15	47	57	59	45	56	52	49	52	44	44
Total	506	523	519	552	594	533	549	581	490	618	662	701	616	729	699	806	831	663	846
Less—Export by Sea	1	1	1	1	1	2	1	1	3	..	1	2	2	1	1	1	1	..	..
Exports by Land	7	9	7	8	8	5	6	5	4	3	3	5	4	4	..	..	..	..	..
Quantity of Yarn available for consumption in India	499	514	511	543	586	526	543	574	483	615	658	692	610	724	698	805	830	663	846
Cloth produced in India in millions of pounds.	267	285	274	277	352	377	381	350	384	367	403	405	402	450	465	539	568	446	562
Approximate equivalent in Yarn (taking 100 lbs. of yarn=112 lbs. of piecegoods.) ..	238	254	244	247	314	337	340	312	342	328	360	362	359	410	415	481	507	384	502
Real balance of Yarn available for sale in India.	261	260	267	296	272	189	203	262	141	287	298	335	251	314	283	324	323	279	344

*Includes re-exports also. † Maunds converted into lbs. at the rate of 82⅔ lbs.=1 Maund.

See foot-note to Table 12 regarding strikes in Bombay mills.

TABLE No. 36.

PROGRESS OF JAPAN COTTON MILLS DURING THE LAST 16 YEARS.

(The information is extracted from the half-yearly statistics published by the Japan Cotton Spinners' Association.)

Term.	No. of Companies.	Capital.		Reserve Funds.	No. of Mills.	Spindles		Doubling Spindles.	Looms.
		Authorised.	Paid up.			Ring.	Mule.		
Half-year ending		Yen.	Yen.	Yen.					
June, 1914	43	114,036,400	88,710,272	35,454,288	154	2,526,172	51,170	330,384	25,325
December, 1914	42	109,676,400	85,820,424	36,639,349	157	2,606,004	51,170	348,760	25,443
June, 1915	42	109,226,400	85,211,327	37,348,858	159	2,724,452	48,530	348,736	28,487
December, 1915	41	110,176,400	86,011,677	38,663,064	161	2,754,124	53,390	355,318	30,068
June, 1916	39	108,426,400	86,033,187	39,806,107	160	2,764,588	51,450	365,566	30,562
December, 1916	40	137,290,150	99,641,818	48,952,381	161	2,825,944	49,960	370,681	31,295
June, 1917	39	152,730,150	108,186,750	56,847,311	163	2,890,760	51,170	375,306	33,040
December, 1917	43	162,830,150	115,623,020	70,037,275	170	3,008,568	51,910	383,458	36,181
June, 1918	41	176,202,650	127,055,220	71,457,603	170	3,064,922	51,910	583,074	37,607
December, 1918	43	192,877,650	138,494,595	92,426,047	177	3,175,768	51,910	384,872	40,391
June, 1919	48	202,177,650	147,157,670	110,447,795	184	3,282,754	52,330	400,307	42,400
December, 1919	54	221,927,650	165,758,695	139,073,867	190	3,435,932	52,330	410,690	44,401
June, 1920	56	315,427,650	248,180,420	153,923,042	198	3,637,310	52,330	434,736	49,826
December, 1920	56	394,327,650	276,535,896	165,697,053	198	3,761,250	52,330	466,460	50,583
June, 1921	58	410,017,650	286,789,308	172,110,853	201	3,939,534	49,370	492,204	51,761
December, 1921	61	429,577,650	295,648,358	182,040,774	217	4,116,616	44,510	533,384	54,994
June, 1922	67	472,807,650	319,612,328	194,010,558	232	4,338,759	44,510	573,486	59,693
December, 1922	64	462,107,650	317,148,075	202,774,376	235	4,472,112	45,500	602,032	60,765
June, 1923	62	468,427,650	321,654,393	209,984,818	235	4,618,946	48,470	635,212	62,205
December, 1923	70*	530,277,650	376,272,935	217,407,870	241	4,422,428	14,370	510,031	64,460
June, 1924	69*	559,750,000	396,081,600	213,411,662	245	4,832,552	17,340	581,583	66,283
December, 1924	69*	575,302,500	398,163,443	219,043,315	247	5,100,546	25,150	685,995	68,579
June, 1925	64*	570,612,500	394,567,318	223,098,069	242	5,266,000	26,040	723,824	71,702
December, 1925	64*	551,362,500	382,714,817	223,531,448	243	5,413,094	34,090	759,632	73,381
June, 1926	65*	558,416,650	394,488,167	228,827,952	247	5,551,607	34,420	780,404	74,193
December, 1926	64*	539,237,500	391,305,247	231,149,181	247	5,644,772	35,080	789,688	77,043
June, 1927	64*	539,527,500	390,703,307	233,953,175	247	5,892,620	36,994	788,916	76,163
December 1927	64*	535,077,500	391,550,767	238,367,331	257	6,079,272	36,994	787,490	78,352
June 1928	68*	562,902,500	426,376,017	243,987,627	258	6,230,512	41,674	792,138	79,777
December 1928	72*	552,196,250	419,792,127	249,978,831	259	6,425,500	41,674	809,452	81,209
June, 1929	72*	558,696,250	428,098,852	257,406,526	259	6,487,720	41,674	807,100	78,870
December, 1929	70*	560,846,250	429,415,222	259,756,504	258	6,795,502	41,014	808,324	77,898
June, 1930	73	567,596,250	433,048,087	258,259,496	262	7,047,832	41,464	801,184	77,850
December, 1930	74	561,989,750	425,346,487	252,094,974	263	7,171,52[illegible]	42,474	803,094	79,466

* Including non-members of the Japan Cotton Spinners' Association.

TABLE No. 37.

JAPAN'S COTTON CONSUMPTION.

(Figures extracted from the half-yearly publication of the Japan Cotton Spinners' Association.)

Years.	Indian.	American.	Chinese.	Egyptian and African.	Annam and Saigon.	Korean.	Sundries.	Total.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
1904	145,470,175	37,289,983	127,976,550	7,346,125	6,290,700	..	4,452,475	328,826,008
1905	215,531,242	124,278,875	70,662,350	7,365,525	2,621,333	..	2,831,175	423,290,500
1906	213,902,368	119,326,058	97,386,216	6,718,950	2,688,083	..	4,251,825	444,273,500
1907	265,737,875	111,216,408	67,479,692	7,008,467	5,027,208	..	3,645,008	460,114,658
1908	230,701,058	95,674,700	76,140,575	9,406,175	7,154,158	..	4,166,275	423,242,941
1909	306,535,475	105,293,050	53,332,225	13,087,891	6,366,292	..	4,787,692	489,402,625
1910	372,808,800	69,456,508	79,219,308	11,374,717	4,823,683	..	5,909,009	543,592,025
1911	297,798,250	111,540,908	110,200,125	13,506,525	1,837,833	..	4,321,184	539,204,825
1912	368,062,933	214,251,250	31,654,633	15,086,558	3,735,384	..	3,441,058	636,231,816
1913	434,685,666	202,441,016	46,621,309	16,699,942	7,547,250	..	4,143,508	712,138,691
1914	549,868,658	170,397,933	36,528,292	15,161,483	4,742,225	..	7,158,842	783,857,433
1915	559,320,525	209,035,492	18,389,108	13,436,266	2,641,083	..	4,998,742	807,821,216
1916	593,978,108	235,615,875	29,506,075	16,421,546	9,069,166	6,744,540	4,251,590	895,586,900
1917	590,521,080	242,144,925	42,305,808	14,717,091	3,715,905	8,194,558	4,344,308	905,943,675
1918	453,072,641	280,374,975	83,091,375	14,769,342	3,187,334	11,790,775	6,941,733	853,228,175
1919	376,648,588	355,589,221	130,970,193	15,588,908	2,265,292	11,454,470	5,037,182	897,553,824
1920	482,881,416	310,370,393	30,684,616	11,558,208	2,041,258	9,412,820	5,367,604	852,316,315
1921	521,998,441	304,763,617	3,037,340	14,600,500	3,923,158	8,744,408	3,479,358	860,546,824
1922	615,242,183	389,759,225	3,626,017	19,652,842	5,563,967	8,354,600	5,680,941	1,047,879,775
1923	652,798,508	296,423,592	25,836,858	22,140,542	2,519,492	12,054,233	7,929,408	1,019,702,633
1924	563,969,233	282,197,025	58,888,450	36,176,192	1,461,775	20,443,692	5,877,333	969,013,700
1925	637,749,440	378,526,322	47,050,425	34,567,864	2,712,025	18,994,691	9,742,440	1,129,343,210
1926	664,655,716	486,464,350	19,956,425	43,557,383	1,011,383	12,512,942	8,763,400	1,236,921,599
1927	551,571,275	562,091,700	15,841,558	39,414,575	2,958,633	9,768,591	7,474,050	1,189,120,382
1928	510,871,795	511,694,394	60,928,568	36,900,193	1,663,337	11,052,982	7,069,534	1,140,180,803
1929	643,388,869	565,561,191	29,004,654	42,942,636	572,363	14,876,498	7,260,005	1,303,606,216
1930	627,594,598	468,778,932	11,443,473	34,718,189	1,931,984	20,260,592	6,330,650	1,171,067,418

NOTE:—Korean cotton before 1916 is totalled under "Sundries."

TABLE NO. 38.

JAPAN'S COTTON YARN PRODUCTION AND EXPORTS.

YEAR.	Average Working Spindles.	Production. (Bales of 400 lbs.)				Exports. (Bales of 400 lbs.)						
		16s. warp.	20s. weft.	Others.	Total.	China.	Hongkong.	British India.	Philippine Islands.	Korea.	Other countries.	Total.
1903	1,297,966	330,667.5	175,843.0	295,227.5	801,738.0	279,274	17,742	5	1,233	8,945	4	307,203
1904	1,249,086	251,867.0	157,048.0	286,297.5	695,212.5	215,159	22,749	..	1,512	17,840	47	257,308
1905	1,329,404	309,173.0	209,816.0	386,547.5	905,536.5	232,666	7,384	90	2,311	24,867	64	267,383
1906	1,404,714	323,664.0	227,628.0	393,873.5	945,165.5	243,219	6,253	15	2,277	15,462	121	267,348
1907	1,458,020	341,433.0	218,665.0	423,384.5	983,482.5	190,868	7,829	396	2,215	25,073	93	226,475
1908	1,367,631	224,897.5	209,475.0	444,198.0	878,570.5	134,267	6,511	41	2,645	21,807	2,573	167,843
1909	1,569,080	295,802.0	229,763.5	499,678.5	1,025,244.5	236,102	3,389	15	1,524	14,725	3,123	258,878
1910	1,741,168	338,175.0	258,412.5	538,193.0	1,134,780.5	301,535	17,953	701	3,503	19,825	4,118	347,635
1911	1,784,064	295,065.5	262,298.5	571,903.0	1,129,267.0	234,324	12,918	1,809	3,076	22,828	10,054	285,009
1912	1,984,191	346,844.5	335,821.0	669,544.0	1,352,209.5	304,199	29,091	989	3,625	21,034	15,994	374,933
1913	2,167,926	396,645.5	371,522.5	749,814.0	1,517,982.0	389,297	34,031	3,258	3,296	15,237	23,620	468,739
1914	2,369,801	388,992.0	439,672.5	837,516.0	1,666,181.0	455,124	66,124	3,144	4,791	19,020	21,787	569,990
1915	2,463,376	393,027.0	443,040.5	884,197.0	1,720,264.5	463,921	65,241	1,565	3,629	26,688	14,848	575,892
1916	2,757,299	409,053.0	497,291.0	1,019,234.5	1,925,579.0	440,158	50,381	11,744	1,889	26,137	16,839	547,148
1917	2,850,637	359,623.0	528,603.0	1,035,615.5	1,923,841.5	356,576	58,405	9,313	3,260	27,597	15,702	470,853
1918	2,936,495	228,818.5	511,538.0	1,063,509.5	1,803,866.0	231,689	62,598	79,426	5,685	13,053	29,062	421,513
1919	3,179,568	204,486.6	539,748.0	1,176,548.0	1,920,782.5	156,261	35,638	4,753	693	16,047	16,945	230,337
1920	3,191,753	196,928.5	191,141.5	1,128,906.0	1,816,976.0	166,711	58,349	47,615	2,548	5,535	24,167	304,925
1921	3,162,353	215,682.5	436,629.5	1,159,038.0	1,811,350.0	174,584	56,211	37,164	1,418	..	22,884	292,261
1922	3,967,265	205,489.5	746,731.0	1,276,025.5	2,228,246.0	212,862	83,394	68,319	2,896	..	26,591	394,062
1923	4,079,855	170,357.0	680,708.0	1,320,088.0	2,171,153.0	121,568	40,108	58,937	2,267	..	28,778	248,325
1924	4,115,692	135,844.0	631,476.0	1,305,497.5	2,072,817.5	96,536	61,493	80,840	1,799	..	29,692	270,361
1925	4,669,753	142,796.0	779,203.5	1,514,784.0	2,436,783.5	132,778	58,788	87,172	3,176	..	28,888	310,801
1926	5,002,932	146,983.0	795,170.0	1,665,599.5	2,607,746.5	72,640	29,286	72,283	3,201	..	28,140	205,550
1927	4,831,429	140,924.0	784,673.0	1,605,095.5	2,530 692.5	28,762	12,887	54,508	1,921	..	19,577	117,654
		Under 20.	20s.	Medium Counts.	Fine Counts.	Total.						
1928	4,983,089	721,557.5	736,766.5	906,924.5	86,613.5	2,451,862.0	22,626	15,921	17,260	1,217	..	14,632	71,656
1929	6,149,365	827,363.5	878,405.5	984,991.5	101,825.5	2,792,586.0	17,637	6,988	27,514	1,826	..	13,436	67,401
1930	5,698,030	780,498.0	808,560.0	834,426.5	101 214.5	2,524,699.0	13,493	13,272.5	20,390	1,255	..	10,975.5	59,386

TABLE NO. 39.

JAPAN'S CLOTH PRODUCTION.

Year.	Average Working looms.	Production of cotton piece-goods.	Yarn consumed.*
		Yards.	lbs.
1903	4,963	72,702,213	20,771,345
1904	4,891	80,947,348	22,484,284
1905	6,420	114,908,132	36,454,146
1906	8,491	137,773,415 Doz. 32,784	40,702,848
1907	9,245	135,253,029 Doz. 02,533	44,262,958
1908	9,496	147,443,838	47,676,427
1909	11,585	181,976,972	57,388,586
1910	14,911	226,313,958	71,197,654
1911	17,884	289,039,671	82,498,136
1912	20,208	342,584,684	93,562,721
1913	23,299	416,725,357	11,159,616
1914	24,911	454,901,674	126,863,966
1915	27,687	502,076,621	124,632,631
1916	30,110	560,181,108	136,413,408
1917	31,920	594,649,419	142,770,758
1918	36,365	656,935,420	160,301,569
1919	40,969	739,390,012	179,788,560
1920	44,635	762,037,360	189,651,320
1921	44,109	700,697,985	179,427,501
1922	51,033	869,327,652	214,327,505
1923	52,972	1,000,708,890	240,979,975
1924	56,351	1,030,905,658	241,319,095
1925	62,976	1,179,524,733	274,472,668
1926	65,699	1,277,726,954	294,334,545
1927	66,733	1,294,668,822	293,166,913
1928	70,606	1,382,034,413	303,008,225
1929	67,070	1,538,249,015	336,276,152
1930	62,767	1,388,423,325	296,592,495

* Sub-work by spinners' only.

Sub-work by spinners means that the table in question was prepared from the reports of the weaving companies which are affiliated to the Japan Cotton Spinners' Association.

TABLE NO. 40.

STATISTICS.

STATEMENT of Imports of Piecegoods of British Manufacture (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the years 1860 to 1930, both inclusive.

YEAR.	PIECEGOODS.			YARNS.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Sq. Yards.	Sq. Yards.	Sq. Yards.	Lbs.	Lbs.	Lbs.
1860	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,203	4,073,811	6,981,809	2,232,948
1866	243,476,368	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,033	13,236,453	6,873,398
1869	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,636
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	6,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	8,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	99,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,734	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896	574,410,316	1,163,967,702	86,265,292	11,649,977	13,403,663	15,402,931
1897	472,597,133	932,328,974	121,396,515	11,788,246	13,299,211	13,650,022
1898	557,597,951	1,202,254,978	91,950,978	10,238,969	11,412,068	11,673,878
1899	611,556,220	1,266,926,546	93,492,746	10,441,484	10,729,842	11,532,812
1900	461,938,302	1,086,463,274	120,383,837	5,892,081	9,435,371	9,496,085
1901	629,976,200	1,127,753,500	129,392,500	7,911,750	11,050,890	9,564,200
1902	475,541,800	1,176,051,500	119,878,000	6,299,820	7,411,640	9,438,560
1903	520,373,400	1,119,542,300	129,898,800	5,300,460	6,442,050	6,699,580
1904	593,591,100	1,193,265,900	145,618,800	6,221,400	6,613,460	8,056,710
1905	637,039,600	1,292,516,900	119,829,700	11,368,420	11,443,550	10,175,810
1906	611,705,100	1,189,552,900	142,636,200	10,548,720	10,300,210	10,260,270
1907	646,598,400	1,298,662,500	131,107,800	10,419,750	9,921,670	7,601,280
1908	470,956,400	1,005,027,600	200,636,400	10,894,540	9,019,320	10,432,380
1909	481,389,100	1,180,586,000	108,497,400	16,251,580	8,448,010	6,169,190
1910	624,859,600	1,129,898,600	109,976,800	8,410,140	6,384,450	6,891,410
1911	622,516,400	1,226,065,400	138,414,300	12,842,440	9,179,460	8,364,340
1912	658,026,700	1,451,819,200	173,698,700	13,298,110	11,913,170	10,745,130
1913	804,333,100	1,547,872,400	210,797,700	13,628,700	7,519,860	9,497,740
1914	617,498,700	1,378,930,300	160,552,000	13,538,110	9,985,330	8,280,700
1915	354,966,900	1,052,246,400	106,332,200	15,423,650	8,974,950	10,801,200
1916	481,857,500	1,035,437,900	88,153,700	8,931,510	5,922,490	7,583,020
1917	851,853,300	898,872,200	78,886,500	5,185,900	5,646,600	6,295,900
1918	429,754,300	449,044,800	33,046,000	2,054,500	2,211,400	3,490,800
1919	275,575,100	423,299,200	37,684,300	3,217,300	2,401,100	3,201,100
1920	569,054,700	656,277,100	69,872,000	10,850,000	5,096,900	6,011,600
1921	265,737,000	744,049,100	50,486,100	18,383,900	7,573,200	7,257,800
1922	410,565,000	854,974,300	77,837,700	21,204,800	7,284,200	7,471,600
1923	476,873,200	797,622,700	89,096,800	9,024,500	5,154,800	5,978,300
1924	553,405,800	938,652,800	91,324,300	9,281,600	4,280,600	5,613,800
1925	524,457,900	767,338,700	72,441,200	6,244,300	4,184,500	4,465,500
1926	504,044,100	902,411,700	93,138,100	8,809,600	4,286,100	6,244,000
1927	576,045,900	924,941,700	84,499,100	8,681,600	5,262,900	6,660,400
1928	687,653,200	710,112,300	92,249,700	9,089,800	4,960,500	6,791,500
1929	511,977,900	687,826,200	108,049,200	8,318,800	4,031,000	8,447,700
1930	317,988,200	345,331,500	75,803,600	4,735,000	1,959,400	4,620,400

Figures from "Accounts relating to Trade and Navigation of the United Kingdom."

STATISTICS OF COTTON SPINNING AND WEAVING IN INDIAN MILLS in the twelve months April to March (1930-31), as compared with 1928-29 and 1929-30.

No. 1.—ABSTRACT STATEMENT of the QUANTITY (in pounds) of YARN Spun.

[NOTE.—The statistics of yarn represent the quantities of all yarn actually spun in the mills whether they are subsequently woven in the mills or not.]

	Twelve Months, April to March.		
	1928-29.	1929-30.	1930-31.
British India.			
Bombay	329,855,906	467,289,325	475,944,062
Madras	69,036,343	74,480,250	76,692,341
Bengal	30,021,949	37,052,844	37,762,714
United Provinces	60,328,337	76,456,492	85,049,326
Ajmer-Merwara	4,992,170	5,695,294	6,002,939
Punjab	3,016,355	3,717,397	4,031,790
Delhi	14,319,170	18,441,539	19,580,773
Central Provinces and Berar	44,057,064	45,110,508	45,102,511
Burma	2,047,814	2,575,574	3,264,790
TOTAL	557,675,108	730,819,223	753,431,246
Foreign Territory.			
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), Kishangarh, Cambay, Kolhapur, Cochin, Rajkot (*a*) and the French Settlement at Pondicherry	90,620,848	102,740,626	113,613,312
GRAND TOTAL	648,295,956	833,559,849	867,044,558

(*a*) Figures for Rajkot are being reported from January, 1930.

No. 2.—ABSTRACT STATEMENT of the QUANTITY of WOVEN GOODS Manufactured.

[NOTE.—The weight in pounds represents the weight of all woven goods; the measure in yards relates only to grey and coloured piecegoods, and is estimated from the poundage on a conventional basis; the figures in dozens relate to grey and coloured goods other than piecegoods, and to hosiery, the weight of these being estimated mainly on a conventional basis and included in the poundage.]

		Twelve Months, April to March.		
		1928-29.	1929-30.	1930-31.
British India.				
Bombay	pounds.	284,057,132	376,413,138	392,057,330
	yards.	1,293,989,878	1,724,925,196	1,829,793,378
	dozens.	640,677	960,219	531,704
Madras	pounds.	19,632,308	20,714,401	19,667,761
	yards.	60,021,325	64,055,403	61,211,423
	dozens	195,131	270,436	275,694
Bengal	pounds.	9,958,684	14,356,865	16,726,312
	yards.	43,641,404	63,166,254	71,609,765
	dozens.	156,100	179,517	121,007
United Provinces	pounds.	25,698,030	30,339,280	33,954,435
	yards.	98,806,633	117,919,380	130,001,131
	dozens.	137,607	205,639	224,654
Ajmer-Merwara	pounds.	3,777,887	4,420,958	4,805,303
	yards.	13,725,916	15,653,049	16,760,058
	dozens.	162	524	795
Punjab	pounds.	962,086	1,094,629	1,204,828
	yards.	3,618,708	3,937,830	4,096,009
	dozens.	....	1,261	9,583
Delhi	pounds.	12,161,761	15,938,598	17,785,425
	yards.	41,376,787	53,833,217	57,895,287
	dozens.	22,596	15,422	14,514
Central Provinces and Berar	pounds.	20,265,072	21,342,863	21,647,910
	yards.	77,779,723	81,610,432	81,997,447
	dozens.	24,797	26,844	24,194
TOTAL	pounds.	376,512,960	484,620,732	507,849,304
	yards.	1,632,960,374	2,125,100,761	2,253,364,498
	dozens.	1,177,070	1,659,862	1,202,145
Foreign Territory.				
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad, Wadhwan, Gwalior (Ujjain), Cambay, Rajkot (*a*), Porbandar (*a*), Kolhapur, Cochin, Sangli (*b*) and the French Settlement at Pondicherry	pounds.	69,143,613	77,615,976	82,487,619
	yards.	260,308,281	293,880,288	307,768,537
	dozens.	102,426	81,269	70,396
GRAND TOTAL	pounds.	445,656,573	562,236,708	590,336,923
	yards.	1,893,268,655	2,418,981,049	2,561,133,035
	dozens.	1,279,496	1,741,131	1,272,541

(*a*) Figures for Rajkot and Porbandar are being reported from January, 1930.
(*b*) Figures for Sangli are being reported from June 1930.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

BOMBAY PRESIDENCY. BOMBAY ISLAND.

Count or Number.	12 Months, April to March.			Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.		1928-29.	1929 30.	1930-31.
1	3,192,246	2,990,424	1,797,858	1	2,468,521	2,331,584	1,114,204
2	4,246,291	6,437,289	5,259,335	2	3,178,090	5,075,581	3,916,338
3	747,539	1,316,264	1,142,963	3	634,729	1,168,050	1,125,704
4	4,507,455	7,331,759	6,633,547	4	2,927,587	5,253,755	4,884,035
5	146,899	386,226	606,946	5	118,241	342,150	590,026
6	3,925,948	5,505,980	5,012,727	6	3,552,069	5,013,740	4,427,773
7	7,322,684	12,139,128	15,666,878	7	6,036,176	11,116,383	14,338,154
8	3,860,216	5,147,951	6,950,747	8	3,768,894	5,033,240	6,750,724
9	4,624,646	8,357,301	8,278,887	9	3,329,619	6,523,435	6,733,400
10	8,318,946	13,722,209	12,728,485	10	6,421,818	11,177,485	9,758,128
Total, Nos. 1 to 10	40,892,870	63,334,531	64,078,373	Total, Nos. 1 to 10	32,435,744	53,035,403	53,638,486
11	7,422,975	10,608,127	11,490,626	11	4,914,413	7,891,810	7,085,767
12	9,142,385	12,847,660	13,372,008	12	6,897,179	10,912,247	11,007,132
13	7,982,773	11,896,462	13,962,433	13	4,256,339	7,601,814	8,633,936
14	10,321,381	13,647,215	13,418,863	14	6,546,237	9,112,200	10,223,376
15	4,197,734	9,494,377	11,312,116	15	3,010,997	7,701,625	8,697,731
16	8,877,772	11,824,724	10,280,392	16	5,301,544	7,670,176	6,713,876
17	4,313,074	6,377,930	6,604,957	17	2,947,882	4,922,598	5,156,866
18	6,813,016	10,235,739	9,142,037	18	4,390,299	7,751,521	6,658,463
19	2,731,474	4,608,420	3,138,514	19	616,168	1,092,759	426,662
20	70,153,600	96,103,645	90,062,364	20	22,985,928	41,234,611	36,208,674
Total, Nos. 11 to 20	131,946,184	187,644,299	182,784,310	Total, Nos. 11 to 20	61,896,986	105,891,361	100,812,483
21	27,055,400	38,700,873	35,025,789	21	10,989,425	19,817,229	18,131,796
22	28,587,464	39,546,632	31,678,163	22	12,876,002	23,024,792	20,454,078
23	2,713,124	3,143,803	1,517,908	23	547,939	1,216,366	397,672
24	18,654,383	28,859,873	26,932,099	24	12,392,479	22,536,826	20,915,547
25	819,954	976,647	1,618,967	25	499,079	628,997	974,290
26	4,540,550	7,315,017	7,575,895	26	1,539,453	3,547,276	3,314,993
27	1,775,244	2,991,998	1,184,439	27	1,205,741	1,869,392	1,047,049
28	6,172,270	7,582,177	9,224,497	28	1,666,378	3,187,346	4,368,821
29	1,953,802	3,023,723	2,611,773	29	370,215	393,368	297,233
30	30,030,695	37,961,576	42,481,073	30	4,972,077	9,494,376	12,863,490
Total, Nos. 21 to 30	122,302,886	170,102,319	160,850,603	Total, Nos. 21 to 30	47,058,788	85,715,968	82,764,969
31	2,183,249	2,199,384	1,331,181	31	114,015	357,562	369,330
32	8,071,406	9,726,186	8,955,666	32	2,094,173	3,604,540	5,809,217
33	872,355	1,117,359	580,371	33	400,424	678,873	232,704
34	1,435,255	1,868,143	2,387,097	34	471,276	747,979	1,370,258
35	78,083	589,585	906,705	35	5,562	....	198,095
36	1,236,769	2,082,020	3,179,806	36	420,154	831,258	2,022,764
37	192,709	83,838	146,876	37	....	....	....
38	175,531	257,860	1,062,072	38	50,120	60,289	354,051
39	54,304	76,497	83,198	39	54,304	76,497	78,466
40	10,914,106	15,039,184	25,360,775	40	4,956,623	6,,717,238	12,236,284
Total, Nos. 31 to 40.	25,213,767	33,040,056	43,993,747	Total, Nos. 31 to 40	8,566,651	13,074,236	22,671,169
Above 40.	8,797,487	12,293,244	23,707,463	Above 40	3,133,697	4,628,867	10,493,889
Wastes, etc.	662,712	874,876	529,566	Wastes, etc.	661,027	870,909	525,637
Grand Total ..	329,855,906	467,289,325	475,944,062	Grand Total ..	153,752,893	263,216,744	270,906,633

Note.—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 3.—*DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun*—continued.

AHMEDABAD.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	513,685	438,862	465,245
2	17,591	202,946	209,123
3	6,469	128,272	1,517
4	1,201,307	1,621,371	1,469,881
5	20,904	38,293	8,367
6	1,710	2,010	7,917
7	452,192	418,039	336,291
8	802	12,099	53,447
9	140,664	60,431	13,583
10	54,633	34,939	209,213
Total, Nos. 1 to 10.	2,409,957	2,957,262	2,774,584
11	56,013	63,096	57,352
12	905,604	571,483	838,446
13	1,320,212	1,463,333	1,196,330
14	2,183,526	2,900,187	1,534,027
15	516,243	1,031,963	1,184,704
16	1,024,571	1,328,142	826,435
17	382,360	616,480	350,957
18	411,271	598,366	643,728
19	1,751,108	2,279,484	2,252,592
20	30,858,274	37,540,584	39,122,388
Total, Nos. 11 to 20	39,409,182	48,393,118	48,006,959
21	11,296,202	12,494,144	12,251,698
22	11,132,408	11,568,756	6,337,968
23	1,951,286	1,725,182	938,091
24	4,066,281	3,294,324	2,382,711
25	181,050	309,519	540,090
26	909,277	1,122,279	1,775,798
27	519,034	1,009,656	839,649
28	3,674,446	3,464,668	4,157,569
29	1,382,138	2,415,518	2,222,628
30	23,082,286	25,723,181	27,076,161
Total, Nos. 21 to 30	58,194,408	63,127,227	58,522,363
31	1,272,957	844,373	525,698
32	4,437,131	5,039,816	2,244,083
33	471,931	438,120	323,896
34	939,946	1,112,256	943,359
35	50,079	573,566	708,610
36	403,779	605,301	677,788
37	191,457	50,496	143,683
38	21,455	94,040	666,010
39	....	....	4,732
40	4,851,180	6,641,653	10,917,644
Total, Nos. 31 to 40.	12,639,915	15,399,621	17,155,503
Above 40.	4,064,963	5,899,594	10,647,819
Wastes, etc.	....	....	....
Grand Total ..	116,718,430	135,776,822	137,107,228

MADRAS.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	....	....	....
2	408,190	401,782	479,303
3	....	....	....
4	558,817	734,310	779,830
5	2,241	....	300
6	982,662	948,644	707,227
7	638,670	557,365	515,313
8	384,531	409,085	346,486
9	215,617	267,787	244,033
10	441,372	509,219	706,343
Total, Nos. 1 to 10.	3,632,100	3,828,192	3,778,835
11	1,431,904	1,306,194	1,751,799
12	1,431,794	1,681,484	1,514,343
13	660,127	624,308	614,832
14	1,112,646	866,981	641,816
15	3,824,704	5,167,078	5,336,576
16	779,960	807,358	854,727
17	6,178	33,047	53,799
18	2,123,161	2,188,578	1,662,357
19	3,936,627	3,283,645	2,787,634
20	12,324,146	12,853,668	15,336,392
Total, Nos. 11 to 20	27,631,247	28,812,341	30,554,275
21	6,749,530	6,732,108	6,579,147
22	5,192,167	6,534,850	8,151,409
23	562,080	622,090	734,844
24	6,173,485	7,011,581	5,,827,591
25	1,433,204	1,752,839	1,780,721
26	2,677,142	3,052,843	2,703,973
27	....	111,191	16,820
28	4,175,539	4,600,035	4,133,712
29	....	....	44,720
30	3,201,461	4,031,323	3,354,407
Total, Nos. 21 to 30.	30,164,608	34,448,860	33,327,344
31	....	192	....
32	4,336,014	4,474,899	4,731,609
33	....	....	....
34	42	7,806	....
35	....	....	....
36	....	1,003	4,585
37	....	....	....
38	950	....	....
39	....	....	....
40	1,864,366	1,309,722	2,267,330
Total, Nos. 31 to 40	6,201,372	5,793,622	7,003,524
Above 40.	105,986	300,793	632,221
Wastes, etc.	1,301,030	1,296,442	1,396,142
Grand Total ..	69,036,343	74,480,250	76,692,341

No. 3—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

BENGAL.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	33,556	....	....
2	362,892	299,350	106,121
3	103	12,873	....
4	....	....	....
5	....	718	....
6	36,685	26,372	25,234
7	202,253	155,308	250,805
8	21,676	170,366	93,541
9	342,083	347,345	1,044,064
10	862,583	765,924	1,214,624
Total, Nos. 1 to 10.	1,861,831	1,778,256	2,728,389
11	2,665,087	2,388,562	4,303,074
12	950,833	984,947	1,416,863
13	1,425,189	1,067,853	1,180,132
14	921,535	816,298	935,402
15	2,191,202	3,268,670	2,969,917
16	2,393,174	3,063,620	2,878,701
17	1,650,865	2,675,379	2,744,416
18	167,961	91,786	67,099
19	742,704	1,154,600	1,216,214
20	2,037,476	2,004,326	1,259,555
Total, Nos. 11 to 20.	15,151,026	17,516,041	18,971,373
21	3,058,296	4,808,420	3,962,190
22	2,182,466	2,740,567	2,660,318
23	45,554	7,585	13,425
24	1,599,676	2,059,584	392,898
25	9,076	13,312	414,811
26	654,987	938,070	572,474
27	16,193	145,973	179,927
28	159,503	32,005	72,112
29	353	....	....
30	1,114,215	950,312	1,124,647
Total, Nos. 21 to 30.	8,840,319	11,695,828	9,392,802
31	....	....	....
32	532,930	813,143	1,328,498
33	....	1,749	....
34	180,761	140,672	407,431
35	....	....	1,847
36	5,775	168,003	208,331
37	....	....	....
38	....	562	190,487
39	....	....	....
40	327,268	919,314	1,122,098
Total, Nos. 31 to 40.	1,046,734	2,043,443	3,258,692
Above 40.	236,598	429,040	471,756
Wastes, etc.	2,885,441	3,590,236	2,939,702
Grand Total ..	30,021,949	37,052,844	37,762,714

UNITED PROVINCES.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30	1930-31.
1	....	....	....
2	355,398	743,635	789,613
3	59,795	109,841	76,187
4	619,784	673,309	664,825
5	2,072,594	1,857,398	2,087,013
6	1,329,999	1,932,518	2,396,883
7	2,204,041	2,675,731	3,780,090
8	100,279	436,099	2,235,576
9	428,903	570,702	601,189
10	1,121,825	1,369,500	1,745,860
Total, Nos. 1 to 10.	8,292,618	10,368,733	14,377,236
11	8,715,505	12,511,311	14,675,557
12	1,857,543	2,652,006	3,258,065
13	3,910,342	4,637,751	4,248,071
14	4,211,844	6,639,417	7,414,107
15	972,966	1,320,785	1,418,519
16	6,773,031	8,822,135	8,330,349
17	4,229,608	5,199,384	5,873,105
18	3,984,925	4,633,744	4,343,031
19	2,620,684	2,528,690	2,373,958
20	808,204	1,165,132	1,603,274
Total, Nos. 11 to 20.	37,884,652	50,110,355	53,538,036
21	1,289,016	1,067,477	413,176
22	3,431,135	3,787,773	3,727,889
23	2,378,584	2,864,416	3,407,472
24	2,523,616	2,126,219	2,705,457
25	47,903	....	....
26	859,119	1,024,287	974,896
27	1,100,310	1,345,872	1,765,751
28	36,601	52,103	956
29	60,488	140,446	270,449
30	527,600	479,699	644,388
Total, Nos. 21 to 30.	12,254,372	12,888,292	13,910,434
31	....	....	....
32	419,005	400,186	499,834
33	38	....	....
34	....	3,270	....
35	....	....	....
36	1,162	30,928	266
37	37,315	103,508	197,858
38	....	....	4,008
39	....	....	237
40	886,180	1,281,247	1,296,067
Total, Nos. 31 to 40	1,343,700	1,819,139	1,998,270
Above 40.	426,282	1,124,324	1,042,903
Wastes, etc.	126,713	145,649	182,447
Grand Total ..	60,328,337	76,456,492	85,049,326

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

AJMER-MERWARA.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	....	....	....
2	....	....	....
3	....	....	....
4	....	....	....
5	....	....	....
6	....	....	....
7	105,256	67,378	76,433
8	369,595	298,018	480,119
9	850,827	1,001,729	825,469
10	254,389	226,588	191,522
Total, Nos. 1 to 10.	1,580,067	1,593,713	1,573,543
11	79,604	96,242	63,394
12	1,183,994	1,698,433	2,462,763
13	194,174	248,821	179,795
14	222,626	452,288	490,516
15	5,521	....	....
16	146,378	163,437	68,115
17	....	8,702	13,825
18	....	....	....
19	....	....	27,388
20	985,582	868,457	665,100
Total, Nos. 11 to 20	2,817,879	3,536,380	3,970,896
21	13,591	3,784	....
22	.. .	....	....
23	....	....	....
24	90	....	....
25	....	....	....
26	65	....	....
27	....	....	....
28	....	....	....
29	....	21,627	....
30	573,765	534,450	449,675
Total, Nos. 21 to 30.	587,511	559,861	449,675
31	....	....	....
32	....	....	....
33	....	....	....
34	....	....	....
35	....	....	....
36	....	....	....
37	....	....	....
38	....	....	....
39	660	....	....
40	6,053	5,340	8,825
Total, Nos. 31 to 40.	6,713	5,340	8,825
Above 40	....	....	....
Wastes, etc.	....	....	....
Grand Total	4,992,170	5,695,294	6,002,939

PUNJAB.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	....	....	....
2	....	75	....
3	....	....	....
4	464	....	....
5	829	834	....
6	8,360	1,526	1,554
7	115,290	164,272	116,844
8	341,831	151,756	216,282
9	288,304	164,816	43,628
10	493,795	904,336	1,343,740
Total, Nos. 1 to 10.	1,248,873	1,387,615	1,722,048
11	663,976	675,244	938,259
12	105,012	319,922	204,080
13	156,319	416,056	454,484
14	88,266	214,432	209,218
15	184,683	225,337	24,962
16	67,701	79,055	19,880
17	25,712	19,664	....
18	129,576	152,582	282,938
19	7,639	....	....
20	122,192	8,993	4,129
Total, Nos. 11 to 20.	1,551,076	2,111,285	2,137,950
21	1,852	....	....
22	47,289	26,662	....
23	144,295	179,024	23,070
24	5,666	....	137,270
25	....	....	....
26	7,841	10,218	8,786
27	26	....	....
28	4,174	....	....
29	....	103	....
30	209	....	2,666
Total, Nos. 21 to 30.	211,352	216,007	171,792
31	2	....	....
32	195	2,316	....
33	1,782	....	....
34	....	117	....
35	....	....	....
36	3,075	57	....
37	....	....	....
38	....	....	....
39	....	....	....
40	....	....	....
Total, Nos. 31 to 40.	5,054	2,490	....
Above 40.	....	....	....
Wastes, etc.	....	....	....
Grand Total	3,016,355	3,717,397	4,031,790

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

DELHI.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	....	....	....
2	694,951	734,347	733,010
3	....	....	....
4	578	....	....
5	....	70,911	....
6	14,984	120,162	205,750
7	1,159	491	....
8	207,732	148,295	29,801
9	11,478	1,387	23,905
10	1,386,592	2,318,349	2,850,942
Total, Nos. 1 to 10	2,317,474	3,393,942	3,843,408
11	3,035,148	2,941,014	5,117,777
12	2,638	153,944	214,580
13	3,700,531	4,574,984	3,691,430
14	41,699	394,491	1,362,062
15	100,991	23,816	12,617
16	221,970	885,301	1,584,971
17	300	....	41,094
18	2,405,776	2,657,549	1,487,872
19	....	....	....
20	1,078,008	1,267,197	915,928
Total, Nos. 11 to 20	10,587,061	12,898,296	14,428,331
21	....	1,451	....
22	19,312	1,374	9,117
23	....	....	465
24	1,275,658	1,546,259	940,772
25	204	....	....
26	69,654	64,089	163,620
27	9,292	....	....
28	6,940	....	....
29	....	....	....
30	6,951	65,088	110,727
Total, Nos 21 to 30.	1,388,011	1,678,261	1,224,701
31	....	....	....
32	....	....	....
33	....	....	....
34	....	....	....
35	....	....	....
36	1,989	483	5,995
37	....	....	....
38	....	....	....
39	...	....	....
40	....	2,202	6,861
Total, Nos. 31 to 40	1,989	2,685	12,856
Above 40.	....	433,393	....
Wastes, etc.	24,635	34,962	71,477
Grand Total ..	14,319,170	18,441,539	19,580,773

CENTRAL PROVINCES & BERAR.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	132,759	64,996	86,703
2	576,322	646,503	730,959
3	171,568	174,608	153,247
4	370,574	251,303	245,773
5	26,104	....	38,746
6	330,043	225,315	147,323
7	3,441,602	3,062,800	3,433,241
8	278,222	140,908	383,318
9	3,460,998	3,863,989	3,368,949
10	870,434	866,105	934,475
Total, Nos. 1 to 10.	9,658,626	9,296,527	9,522,734
11	2,484,283	2,672,151	3,302,565
12	3,518,793	3,388,607	5,318,301
13	3,148,102	3,463,858	2,805,449
14	2,087,967	2,219,326	2,182,300
15	2,338,420	2,313,872	1,626,997
16	2,036,027	2,227,401	1,997,374
17	1,495,385	1,731,129	1,416,295
18	1,275,745	1,488,378	1,560,054
19	42,342	70,432	108,101
20	5,162,869	5,584,896	5,031,779
Total, Nos. 11 to 20.	23,589,938	25,160,050	25,349,215
21	2,465,250	2,866,377	2,077,798
22	1,722,728	1,199,488	1,173,621
23	....	....	....
24	3,407,075	3,374,403	3,244,995
25	39,295	5,760	141,401
26	699,797	717,066	700,541
27	6,175	23,152	10,230
28	533,095	449,424	601,306
29	....	....	2,557
30	301,418	314,621	382,744
Total, Nos 21 to 30	8,974,833	8,950,291	8,335,193
31	....	....	....
32	640,154	497,254	458,841
33	....	....	....
34	276 586	261,995	348,416
35	....	....	....
36	114,933	56,644	67,798
37	....	....	....
38	....	....	27,998
39	....	....	....
40	108,366	150,975	241,890
Total, Nos. 31 to 40	1,140,039	966,868	1,144,943
Above 40.	204,947	235,626	360,277
Wastes, etc.	488,681	501,146	390,149
Grand Total ..	44,057,064	45,110,508	45,102,511

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds and the COUNTS (or numbers) of YARN Spun—continued.

BURMA.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	....	....	....
2	....	....	....
3	....	....	....
4	25	2,203	....
5	18,415	47,921	40,386
6	....	.. .	....
7	32,949	33,975	58,188
8	....	....	....
9	....	....	....
10	....	....	....
TOTAL, Nos. 1 to 10 ..	51,389	84,099	98,574
11	1,160,625	1,941,729	2,481,875
12	....	....	....
13	197,600	154,424	411,850
14	....	....	....
15	565,600	334,637	192,025
16	....	....	....
17	72,600	60,685	80,466
18	....	....	....
19	....	....	....
20	....	.. .	....
TOTAL, Nos. 11 to 20 ..	1,996,425	2,491,475	3,166,216
21	....	....	....
22	....	....	....
23	....	....	....
24	....	....	....
25	....	....	....
26	....	....	....
27	....	....	....
28	....	....	....
29	....	....	....
30	....	....	....
TOTAL, Nos. 21 to 30 ..	....	....	....
31	....	....	....
32	....	....	....
33	....	....	....
34	....	....	....
35	....	....	....
36	....	....	....
37	....	....	....
38	....	....	....
39	....	....	....
40	....	....	....
TOTAL, Nos. 31 to 40 ..	....	....	....
Above 40 ..	....	....	....
Wastes, etc. ..	....	....	....
GRAND TOTAL..	2,047,814	2,575,574	3,264,790

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—concluded.

TOTAL OF BRITISH INDIA.

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	3,358,561	3,055,420	1,884,561
2	6,644,044	9,262,981	8,092,341
3	979,005	1,613,586	1,372,397
4	6,057,697	8,992,884	8,323,975
5	2,267,082	2,364,008	2,773,391
6	6,628,681	8,760,517	8,496,698
7	14,063,904	18,856,448	23,897,792
8	5,564,082	6,902,478	10,735,870
9	10,222,856	14,575,056	14,430,124
10	13,749,936	20,682,230	21,715,991
TOTAL, Nos. 1 to 10	69,535,848	95,065,608	101,723,140
11	27,659,112	35,140,574	44,124,926
12	18,192,992	23,727,003	27,761,003
13	21,375,157	27,084,517	27,548,476
14	19,007,964	25,250,448	26,654,284
15	14,181,821	22,148,572	22,893,729
16	21,301,013	27,873,031	26,014,509
17	11,793,722	16,105,920	16,827,957
18	16,930,160	21,448,356	18,545,388
19	10,081,470	11,645,787	9,651,809
20	92,672,077	119,856,314	114,878,521
TOTAL, Nos. 11 to 20	253,195,488	330,280,522	334,900,602
21	40,632,935	54,180,490	48,058,100
22	41,182,561	53,837,346	47,400,517
23	5,843,637	6,816,918	5,697,184
24	33,639,649	44,977,919	40,181,082
25	2,349,636	2,748,558	3,955,900
26	9,509,155	13,121,590	12,700,185
27	2,907,240	4,618,186	4,157,167
28	10,888,122	12,715,744	14,032,583
29	2,014,643	3,185,899	2,929,499
30	35,756,314	44,337,069	48,550,327
TOTAL, Nos. 21 to 30	184,723,892	240,539,719	227,662,544
31	2,183,251	2,199,576	1,331,181
32	13,999,704	15,913,984	15,974,448
33	874,175	1,119,108	580,371
34	1,892,644	2,282,003	3,142,944
35	78,083	589,585	908,552
36	1,363,703	2,339,138	3,466,781
37	230,024	187,346	344,734
38	176,481	258,422	1,284,565
39	54,964	76,497	83,435
40	14,106,339	18,707,984	30,303,846
TOTAL, Nos. 31 to 40	34,959,368	43,673,643	57,420,857
Above 40	9,771,300	14,816,420	26,214,620
Wastes, etc.	5,489,212	6,443,311	5,509,483
GRAND TOTAL	557,675,108	730,819,223	753,431,246

No. 4.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

INDIAN STATES (*a*)

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	152,522	108,450	40,691
2	71,336	31,383	483,408
3	382,738	512,330	346,441
4	555,606	571,440	983,313
5	54,499	86,289	47,930
6	1,774,206	2,002,763	1,371,594
7	1,266,927	1,577,859	1,864,676
8	1,039,415	799,896	705,380
9	1,298,927	1,493,511	1,998,763
10	2,755,710	3,213,831	4,022,822
TOTAL, Nos. 1 to 10	9,351,886	10,397,752	11,865,018
11	1,311,175	1,453,861	2,639,929
12	3,561,427	3,954,241	4,336,190
13	1,453,934	1,268,187	4,177,932
14	4,622,405	5,919,533	7,010,916
15	3,636,583	3,848,332	6,072,763
16	7,286,216	7,573,660	8,115,247
17	797,810	1,658,552	1,341,642
18	4,832,304	5,983,715	7,031,753
19	2,677,168	2,292,931	2,334,483
20	19,761,290	23,685,288	22,189,062
TOTAL, Nos. 11 to 20	49,940,312	57,638,300	65,249,917
21	4,599,190	5,922,271	7,771,514
22	3,437,547	3,506,982	3,400,662
23	1,607,068	2,332,669	2,315,485
24	6,106,323	6,132,822	6,016,860
25	776,105	789,358	1,312,831
26	3,260,303	3,362,447	2,719,962
27	681,952	598,279	644,941
28	2,802,874	3,166,629	2,430,682
29	314,080	274,134	227,293
30	4,703,902	5,199,000	4,952,791
TOTAL, Nos. 21 to 30	28,289,344	31,284,591	31,793,021
31	84,815	241,752	79,055
32	680,529	621,378	643,985
33	2,745	11,374	20,509
34	124,440	26,765	14,091
35	50,687	165,564	403,460
36	11,420	26,293	90,126
37	21,888	25,017	13,283
38	3,250	282,427	422,529
39	17,656	... ...	... ...
40	1,531,176	1,290,924	1,638,819
TOTAL, Nos. 31 to 40	2,528,606	2,691,494	3,325,857
Above 40	257,971	461,919	1,096,211
Wastes, etc.	252,729	266,570	283,288
GRAND TOTAL	90,620,848	102,740,626	113,613,312

(*a*) See note at foot of Table No. 1.

No. 5.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—concluded.

GRAND TOTAL, INDIA (British India and Indian States).

Count or Number.	12 Months, April to March.		
	1928-29.	1929-30.	1930-31.
1	3,511,083	3,163,870	1,925,252
2	6,715,380	9,294,364	8,575,749
3	1,361,743	2,125,916	1,718,838
4	6,613,303	9,564,324	9,307,288
5	2,321,581	2,450,297	2,821,321
6	8,402,887	10,763,280	9,868,292
7	15,330,831	20,434,307	25,762,468
8	6,603,497	7,702,374	11,441,250
9	11,521,783	16,068,567	16,428,887
10	16,505,646	23,896,061	25,738,813
Total, Nos. 1 to 10	78,887,734	105,463,360	113,588,158
11	28,970,287	36,594,435	46,764,855
12	21,754,419	27,681,244	32,097,193
13	22,829,091	28,352,704	31,726,408
14	23,630,369	31,169,981	33,665,200
15	17,818,404	25,996,904	28,966,492
16	28,587,229	35,446,691	34,129,756
17	12,591,532	17,764,472	18,169,599
18	21,762,464	27,432,071	25,577,141
19	12,758,638	13,938,718	11,986,292
20	112,433,367	143,541,602	137,067,583
Total, Nos. 11 to 20	303,135,800	387,918,822	400,150,519
21	45,232,125	60,102,761	55,829,614
22	44,620,108	57,344,328	50,801,179
23	7,450,705	9,149,587	8,012,669
24	39,745,972	51,110,741	46,197,942
25	3,125,741	3,537,916	5,268,731
26	12,769,458	16,484,037	15,420,147
27	3,589,192	5,216,465	4,802,108
28	13,690,996	15,882,373	16,463,265
29	2,328,723	3,460,033	3,156,792
30	40,460,216	49,536,069	53,503,118
Total, Nos. 21 to 30	213,013,236	271,824,310	259,455,565
31	2,268,066	2,441,328	1,410,236
32	14,680,233	16,535,362	16,618,433
33	876,920	1,130,482	600,880
34	2,017,084	2,308,768	3,157,035
35	128,770	755,149	1,312,012
36	1,375,123	2,365,431	3,556,907
37	251,912	212,363	358,017
38	179,731	540,849	1,707,094
39	72,620	76,497	83,435
40	15,637,515	19,998,908	31,942,665
Total, Nos. 31 to 40	37,487,974	46,365,137	60,746,714
Above 40	10,029,271	15,278,339	27,310,831
Wastes, etc.	5,741,941	6,709,881	5,792,771
Grand Total	648,295,956	833,559,849	867,044,558

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured.*

BOMBAY PRESIDENCY.

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	12,799,880	14,957,669	11,895,881
	yards	37,254,696	43,704,058	33,674,240
Dhutis	pounds	75,742,951	105,363,720	108,052,854
	yards	383,770,679	540,654,515	576,815,527
Drills and jeans	pounds	11,548,052	16,547,635	14,778,462
	yards	46,112,775	65,256,062	56,597,098
Cambrics and lawns	pounds	541,829	418,156	3,298,171
	yards	3,656,597	2,685,272	24,863,670
Printers	pounds	1,897,842	1,654,062	1,853,569
	yards	9,034,406	7,925,771	10,042,598
Shirtings and longcloth	pounds	76,576,876	98,868,979	114,302,342
	yards	344,238,179	452,627,313	524,950,768
T-cloth, domestics and sheetings	pounds	10,108,813	12,415,967	17,547,678
	yards	43,075,407	51,994,668	70,680,896
Tent-cloth	pounds	881,647	915,924	605,303
	yards	1,892,467	1,927,000	1,358,058
Khadi, Dungri or Khaddar	pounds	11,032,510	17,473,278	24,113,804
	yards	35,399,204	50,969,447	72,502,285
Other sorts	pounds	5,603,950	7,154,904	6,713,923
	yards	24,660,185	30,149,983	31,781,122
Total	pounds	206,734,350	275,770,294	303,161,987
	yards	929,094,505	1,247,894,089	1,403,266,262
Coloured piecegoods	pounds	71,119,378	93,444,931	83,896,326
	yards	364,895,283	477,031,107	426,527,116
Grey and coloured goods, other than piecegoods	pounds	1,854,164	2,820,037	1,334,613
	dozens	510,443	822,874	425,455
Hosiery	pounds	476,865	446,209	392,676
	dozens	130,234	137,345	106,249
Miscellaneous	pounds	1,877,310	1,999,562	1,423,828
Cotton goods mixed with silk or wool	,,	1,995,065	1,932,105	1,847,900
Grand Total	pounds	284,057,132	376,413,138	392,057,330
	yards	1,293,989,878	1,724,925,196	1,829,793,378
	dozens	640,677	960,219	531,704

BOMBAY ISLAND.

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	5,027,632	7,260,342	6,147,955
	yards	13,521,071	20,150,588	16,815,758
Dhutis	pounds	15,242,704	29,994,137	39,269,472
	yards	86,508,559	170,834,693	229,412,393
Drills and jeans	pounds	9,854,444	14,596,318	12,472,448
	yards	37,535,637	56,102,321	46,752,663
Cambrics and lawns	pounds	233,262	135,078	966,407
	yards	1,802,004	797,275	7,511,763
Printers	pounds	....	5,398	2,356
	yards	....	26,180	12,848
Shirtings and longcloth	pounds	36,856,287	61,914,734	71,470,781
	yards	167,969,563	289,041,369	327,617,084
T-cloth, domestics and sheetings	pounds	4,984,709	6,959,609	12,263,109
	yards	17,729,822	25,720,475	45,522,061
Tent-cloth	pounds	826,773	790,474	536,360
	yards	1,772,414	1,642,780	1,202,994
Khadi, Dungri or Khaddar	pounds	6,476,078	12,133,867	19,016,888
	yards	19,329,069	36,106,242	57,510,261
Other sorts	pounds	2,212,354	3,799,896	3,174,434
	yards	8,458,376	14,927,828	14,146,871
Total	pounds	81,714,243	137,589,853	165,320,210
	yards	354,626,515	615,349,751	746,504,696
Coloured piecegoods	pounds	37,023,144	55,470,781	44,665,619
	yards	182,776,275	273,594,564	221,081,329
Grey and coloured goods, other than piecegoods	pounds	1,561,502	2,585,066	988,615
	dozens	413,794	707,769	305,233
Hosiery	pounds	77,255	102,892	51,268
	dozens	49,937	69,948	34,792
Miscellaneous	pounds	1,000,706	1,366,794	830,567
Cotton goods mixed with silk or wool	,,	700,977	798,653	1,182,557
Grand Total	pounds	122,077,827	197,914,039	213,038,836
	yards	537,402,790	888,944,315	967,586,025
	dozens	463,731	777,717	340,025

Note.—The suburb of Coorla, in the Thana District, is treated for statistical purposes as part of the Island of Bombay.

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured*—continued.

AHMEDABAD.

Description.		Twelve months, April to March. 1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	5,994,435	5,899,828	4,378,895
	yards	18,298,996	18,481,396	13,647,845
Dhutis	pounds	50,072,439	61,793,752	56,508,384
	yards	248,126,319	306,269,776	290,145,589
Drills and jeans	pounds	760,327	1,348,590	1,665,405
	yards	3,719,460	5,881,675	6,959,065
Cambrics and lawns	pounds	293,299	192,757	1,686,099
	yards	1,782,533	1,307,381	12,614,925
Printers	pounds	896,944	609,675	1,043,957
	yards	4,348,922	3,183,894	5,891,529
Shirtings and longcloth	pounds	32,472,713	29,614,753	35,149,405
	yards	152,023,117	138,603,343	170,492,943
T-cloth, domestics and sheetings	pounds	3,727,833	3,737,751	3,314,869
	yards	19,776,728	19,433,100	17,754,771
Tent-cloth	pounds	2,860	28,293	315
	yards	8,800	96,200	1,200
Khadi, Dungri or Khaddar	pounds	2,080,941	1,860,174	1,456,737
	yards	7,095,164	5,965,921	4,869,788
Other sorts	pounds	2,167,481	2,134,708	2,591,132
	yards	11,283,775	10,187,523	12,884,801
TOTAL	pounds	98,469,272	107,220,281	107,795,198
	yards	466,463,814	509,410,209	535,262,456
Coloured piecegoods	pounds	20,770,596	24,178,870	28,253,400
	yards	121,824,310	139,619,562	156,331,361
Grey and coloured goods, other than piecegoods.	pounds	116,734	95,952	215,636
	dozens	29,760	55,109	70,203
Hosiery	pounds	399,610	343,317	340,872
	dozens	80,297	67,397	71,289
Miscellaneous	pounds	798,846	561,049	509,822
Cotton goods mixed with silk or wool	,,	1,277,793	1,129,207	660,765
GRAND TOTAL	pounds	121,832,851	133,528,676	137,775,693
	yards	588,288,124	649,029,771	691,593,817
	dozens	110,057	122,506	141,492

MADRAS.

Description.		Twelve months, April to March. 1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	316,184	482,624	432,314
	yards	747,880	1,242,035	967,352
Dhutis	pounds	1,478,708	1,951,340	2,416,363
	yards	8,060,227	10,882,767	13,862,503
Drills and jeans	pounds	640,846	600,241	537,277
	yards	1,719,652	1,611,262	1,483,282
Cambrics and lawns	pounds	....	....	....
	yards	....	....	....
Printers	pounds	82,066	.....	....
	yards	385,394	....	....
Shirtings and longcloth	pounds	2,730,783	3,251,440	1,820,111
	yards	10,616,814	12,905,301	7,550,460
T-cloth, domestics and sheetings	pounds	34,868	206,406	260,259
	yards	127,527	512,755	1,020,420
Tent-cloth	pounds	68	387	173
	yards	131	704	280
Khadi, Dungri or Khaddar	pounds	1,473,721	1,201,398	1,169,218
	yards	2,609,073	2,155,639	2,137,560
Other sorts	pounds	112,716	149,312	220,354
	yards	176,046	109,037	183,730
TOTAL	pounds	6,869,960	7,843,148	6,856,069
	yards	24,442,744	29,419,500	27,205,587
Coloured piecegoods	pounds	11,222,796	10,728,829	10,540,380
	yards	35,578,581	34,635,903	34,005,836
Grey and coloured goods, other than piecegoods.	pounds	465,544	557,418	585,516
	dozens	107,106	131,441	130,985
Hosiery	pounds	238,900	471,844	498,040
	dozens	88,025	138,995	144,709
Miscellaneous	pounds	9,428	7,205	6,080
Cotton goods mixed with silk or wool	,,	825,680	1,105,957	1,181,676
GRAND TOTAL	pounds	19,632,308	20,714,401	19,667,761
	yards	60,021,325	64,055,403	61,211,423
	dozens	195,131	270,436	275,694

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured*—continued.

BENGAL.

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	284,253	320,130	368,347
	yards	888,991	1,030,806	823,764
Dhutis	pounds	5,254,710	8,990,130	11,779,831
	yards	27,119,642	43,979,585	56,514,889
Drills and jeans	pounds	714	12,451	125
	yards	2,281	49,949	381
Cambrics and lawns	pounds	....	177	2,405
	yards	....	1,163	13,430
Printers	pounds	....	....	138
	yards	....	....	700
Shirtings and longcloth	pounds	2,131,833	2,310,702	1,657,708
	yards	9,542,615	10,505,867	6,585,909
T-cloth, domestics and sheetings	pounds	13,492	43,972	11,347
	yards	51,603	277,382	50,031
Tent-cloth	pounds	....	....	....
	yards	....	....	....
Kha li, Dungri or Khaddar	pounds	357,799	436,699	1,410,397
	yards	1,081,727	1,250,472	3,613,736
Other sorts	pounds	1,318	8,266	5,521
	yards	6,788	34,093	28,225
Total	pounds	8,044,119	12,122,527	15,235,819
	yards	38,693,647	57,129,317	67,631,065
Coloured piecegoods	pounds	1,023,608	1,227,476	842,263
	yards	4,947,757	6,036,937	3,978,700
Grey and coloured goods other than piecegoods.	pounds	....	....	476
	dozens	....	....	103
Hosiery	pounds	604,525	705,771	461,173
	dozens	156,100	179,517	120,904
Miscellaneous	pounds	258,738	251,725	150,204
Cotton goods mixed with silk or wool	,,	27,694	49,366	36,377
Grand Total	pounds	9,958,684	14,356,865	16,726,312
	yards	43,641,404	63,166,254	71,609,765
	dozens	156,100	179,517	121,007

UNITED PROVINCES.

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	1,226,163	1,189,816	1,506,925
	yards	2,704,247	2,355,272	3,191,172
Dhutis	pounds	11,170,085	13,770,851	14,960,974
	yards	52,057,877	64,050,479	69,469,337
Drills and jeans	pounds	1,188,323	1,377,568	1,248,467
	yards	3,592,613	4,187,370	3,593,412
Cambrics and lawns	pounds	56,419	44,660	414,139
	yards	270,333	187,984	1,990,948
Printers	pounds	488,871	303,581	278,906
	yards	1,700,417	1,105,228	1,015,431
Shirtings and longcloth	pounds	2,446,898	3,204,726	3,593,334
	yards	9,652,565	12,372,976	13,903,720
T-cloth, domestics and sheetings	pounds	5,181,551	6,223,582	7,495,034
	yards	17,201,625	21,081,435	25,146,008
Tent cloth	pounds	799,320	653,028	414,987
	yards	1,775,674	1,379,297	939,193
Khadi, Dungri or Khaddar	pounds	330,687	118,199	642,557
	yards	857,240	341,348	1,549,791
Other sorts	pounds	420,512	438,876	383,825
	yards	2,124,523	1,926,075	1,721,113
Total	pounds	23,308,829	27,324,887	30,939,148
	yards	91,937,114	108,987,464	122,520,125
Coloured piecegoods	pounds	1,680,218	2,077,324	1,817,920
	yards	6,869,519	8,931,916	7,481,006
Grey and coloured goods other than piecegoods.	pounds	576,891	781,726	839,085
	dozens	110,247	159,168	165,568
Hosiery	pounds	64,237	99,411	143,713
	dozens	27,360	46,471	59,086
Miscellaneous	pounds	66,279	44,773	189,504
Cotton goods mixed with silk or wool	,,	1,576	11,159	25,065
Grand Total	pounds	25,698,030	30,339,280	33,954,435
	yards	98,806,633	117,919,380	130,001,131
	dozens	137,607	205,639	224,654

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds) and their equivalent (in yards) and DESCRIPTION of WOVEN GOODS Manufactured*—continued.

AJMER-MERWARA.

Description.		12 Months, April to March. 1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	120,181	121,024	80,912
	yards	216,066	221,492	143,516
Dhutis	pounds	862,235	963,581	917,714
	yards	3,868,103	4,115,045	3,980,766
Drills and jeans	pounds	....	....	....
	yards	....	....	....
Cambrics and lawns	pounds	....	....	274
	yards	....	....	1,627
Printers	pounds	82,428	109,075	34,115
	yards	267,704	308,116	157,618
Shirtings and longcloth	pounds	664,503	510,307	267,920
	yards	3,138,204	2,418,907	1,437,339
T-cloth, domestics and sheetings	pounds	165,475	103,797	10,826
	yards	774,706	465,769	49,850
Tent-cloth	pounds	....	....	....
	yards	....	....	....
Khadi, Dungri or Khaddar	pounds	1,748,755	2,393,847	3,328,659
	yards	5,431,641	7,642,302	10,511,699
Other sorts	pounds	85,410	117,517	96,316
	yards	....	64,411	5,058
Total	pounds	3,728,987	4,319,148	4,736,736
	yards	13,696,424	15,236,042	16,287,473
Coloured piecegoods	pounds	4,674	51,989	50,065
	yards	29,492	417,007	472,585
Grey and coloured goods other than piecegoods	pounds	615	2,121	3,027
	dozens	162	524	795
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	77	....	....
Cotton goods mixed with silk or wool	,,	43,534	47,700	15,475
Grand Total	pounds	3,777,887	4,420,958	4,805,303
	yards	13,725,916	15,653,049	16,760,058
	dozens	162	524	795

PUNJAB.

Description.		12 Months, April to March. 1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	172,389	264,786	176,234
	yards	512,514	816,049	504,685
Dhutis	pounds	25,217	84,456	140,950
	yards	88,522	329,296	593,025
Drills and jeans	pounds	1,849	26	5,769
	yards	5,680	80	19,390
Cambrics and lawns	pounds	....	728	2,593
	yards	....	5,225	19,147
Printers	pounds	....	....	13,542
	yards	....	....	62,445
Shirtings and longcloth	pounds	....	6,124	63,048
	yards	....	25,532	267,927
T-cloth, domestics and sheetings	pounds	42	2,419	2,361
	yards	162	4,462	10,760
Tent-cloth	pounds	....	....	....
	yards	....	....	....
Khadi, Dungri or Khaddar	pounds	664,892	650,129	668,135
	yards	2,490,833	2,315,640	2,072,148
Other sorts	pounds	44,712	10,474	39,834
	yards	192,707	44,489	166,428
Total	pounds	909,101	1,019,142	1,112,466
	yards	3,290,418	3,540,773	3,715,955
Coloured piecegoods	pounds	52,985	69,242	75,025
	yards	328,290	397,057	380,054
Grey and coloured goods other than piecegoods	pounds	....	6,113	6,396
	dozens	....	1,261	2,091
Hosiery	pounds	....	....	8,210
	dozens	....	....	7,492
Miscellaneous	pounds	....	....	....
Cotton goods mixed with silk or wool	,,	....	132	2,731
Grand Total	pounds	962,986	1,094,629	1,204,828
	yards	3,618,708	3,937,830	4,096,009
	dozens	....	1,261	9,583

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured*—continued.

DELHI.

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	1,837,517	2,455,811	2,475,616
	yards	4,586,249	6,134,505	6,046,589
Dhutis	pounds	2,659,987	3,715,932	4,126,302
	yards	9,910,930	13,915,615	14,394,271
Drills and jeans	pounds	143,418	231,882	124,819
	yards	563,540	909,072	433,896
Cambrics and lawns	pounds	....	36	19,057
	yards	....	270	157,626
Printers	pounds	343	....	....
	yards	3,358	....	....
Shirtings and longcloth	pounds	1,533,067	1,450,575	539,421
	yards	6,555,588	6,099,582	2,192,669
T-cloth, domestics and sheetings	pounds	124,425	188,530	372,273
	yards	306,161	594,606	1,264,990
Tent-cloth	pounds	501,237	722,650	816,565
	yards	1,197,346	1,926,323	2,031,684
Khadi, Dungri or Khaddar	pounds	4,103,394	5,531,563	7,248,537
	yards	12,991,101	16,903,371	22,535,890
Other sorts	pounds	305,041	295,952	398,587
	yards	806,271	762,975	1,189,149
TOTAL	pounds	11,208,429	14,592,931	16,121,177
	yards	36,920,544	47,246,319	50,246,764
Coloured piecegoods	pounds	904,357	1,302,054	1,616,574
	yards	4,456,243	6,586,898	7,648,523
Grey and coloured goods other than piecegoods.	pounds	47,932	43,396	47,604
	dozens	22,596	15,422	14,514
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	....	....	....
Cotton goods mixed with silk or wool	,,	1,043	217	70
GRAND TOTAL	pounds	12,161,761	15,938,598	17,785,425
	yards	41,376,787	53,833,217	57,895,287
	dozens	22,596	15,422	14,514

CENTRAL PROVINCES AND BERAR.

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	936,739	933,534	693,468
	yards	2,343,788	2,366,363	1,752,072
Dhutis	pounds	6,301,095	7,059,625	7,792,103
	yards	27,115,640	29,932,754	32,900,058
Drills and jeans	pounds	961,608	1,189,524	905,952
	yards	3,721,117	4,726,204	3,470,856
Cambrics and lawns	pounds	8,328	12,706	28,231
	yards	22,756	78,956	171,360
Printers	pounds	386,763	564,696	274,664
	yards	2,045,141	2,993,224	1,441,090
Shirtings and longcloth	pounds	1,533,471	1,418,548	1,210,403
	yards	6,344,049	5,958,975	5,353,432
T-cloth, domestics and sheetings	pounds	987,205	701,372	1,001,544
	yards	4,156,002	3,029,088	3,988,600
Tent-cloth	pounds	300,381	405,049	670,021
	yards	674,875	910,245	1,845,205
Khadi, Dungri or Khaddar	pounds	1,896,259	2,094,524	2,634,202
	yards	5,563,005	6,210,899	7,709,961
Other sorts	pounds	328,082	308,717	498,089
	yards	1,485,344	1,325,244	2,277,547
TOTAL	pounds	13,639,931	14,688,295	15,708,677
	yards	53,471,717	57,531,952	60,910,187
Coloured piecegoods	pounds	5,786,151	5,858,896	5,293,018
	yards	24,308,006	24,078,480	21,087,260
Grey and coloured goods other than piecegoods.	pounds	333,594	288,789	209,773
	dozens	24,797	26,844	24,194
Hosiery	pounds	....	....	....
	dozens	....	....	....
Miscellaneous	pounds	504,624	506,805	436,442
Cotton goods mixed with silk or wool	,,	772	78	....
GRAND TOTAL	pounds	20,265,072	21,342,863	21,647,910
	yards	77,779,723	81,610,432	81,997,447
	dozens	24,797	26,844	24,194

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured—concluded.

TOTAL OF BRITISH INDIA.

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	17,693,306	20,725,394	17,629,697
	yards	49,254,431	57,870,580	47,103,390
Dhutis	pounds	103,494,988	141,899,635	150,187,091
	yards	511,991,620	707,860,056	768,530,376
Drills and jeans	pounds	14,484,810	19,959,327	17,600,871
	yards	55,717,658	76,739,999	65,598,315
Cambrics and lawns	pounds	606,576	476,463	3,764,870
	yards	3,949,686	2,958,870	27,217,808
Printers	pounds	2,938,313	2,631,414	2,454,934
	yards	13,436,420	12,332,339	12,719,888
Shirtings and longcloth	pounds	87,617,431	111,021,401	123,454,287
	yards	390,088,014	502,914,453	562,242,224
T-cloth, domestics and sheetings	pounds	16,615,871	19,886,045	26,701,322
	yards	65,693,193	77,960,165	102,211,555
Tent-cloth	pounds	2,482,653	2,697,038	2,507,049
	yards	5,540,493	6,143,569	6,174,420
Khadi, Dungri or Khaddar	pounds	21,608,017	29,899,637	41,215,509
	yards	66,423,824	87,789,118	122,633,070
Other sorts	pounds	6,901,741	8,484,018	8,356,449
	yards	29,451,864	34,416,307	37,352,372
Total	pounds	274,443,706	357,680,372	393,872,079
	yards	1,191,547,203	1,566,985,456	1,751,783,418
Coloured piecegoods	pounds	91,794,167	114,760,741	104,131,571
	yards	441,413,171	558,115,305	501,581,080
Grey and coloured goods other than piecegoods.	pounds	3,278,740	4,499,600	3,026,490
	dozens	775,351	1,157,534	763,705
Hosiery	pounds	1,384,527	1,723,235	1,503,812
	dozens	401,719	502,228	438,440
Miscellaneous	pounds	2,716,456	2,810,070	2,206,058
Cotton goods mixed with silk or wool	,,	2,895,364	3,146,714	3,109,294
Grand Total	pounds	376,512,960	484,620,732	507,849,304
	yards	1,632,960,374	2,125,100,761	2,253,364,498
	dozens	1,177,070	1,659,862	1,202,145

No. 7.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured.

INDIAN STATES (*a*)

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	2,877,648	3,040,083	2,802,067
	yards	7,426,656	8,169,741	6,849,181
Dhutis	pounds	11,767,586	15,333,917	14,093,825
	yards	52,162,250	68,167,454	62,874,653
Drills and jeans	pounds	4,602,236	5,063,642	3,436,392
	yards	20,618,691	23,557,056	15,140,519
Cambrics and lawns	pounds	137,879	97,028	304,916
	yards	651,540	630,678	1,639,181
Printers	pounds	1,831,470	1,515,511	1,363,485
	yards	9,034,800	7,122,628	6,386,232
Shirtings and longcloth	pounds	20,083,652	19,252,637	17,862,723
	yards	84,133,474	82,310,694	79,980,659
T-cloth, domestics and sheetings	pounds	3,083,243	3,847,137	5,508,358
	yards	9,794,622	12,705,148	19,688,813
Tent-cloth	pounds	463,892	493,855	892,115
	yards	1,394,822	1,485,791	2,563,637
Khadi, Dungri or Khaddar	pounds	9,967,011	13,313,651	19,003,903
	yards	27,265,164	36,845,460	52,579,893
Other sorts	pounds	1,667,053	2,120,780	1,095,280
	yards	5,563,330	6,940,695	4,004,054
Total	pounds	56,481,670	64,078,241	66,453,064
	yards	218,045,349	247,935,345	251,706,822
Coloured piecegoods	pounds	10,381,731	11,098,177	13,386,654
	yards	42,262,932	45,944,943	56,061,715
Grey and coloured goods, other than piecegoods.	pounds	52,226	36,420	152,176
	dozens	10,657	7,244	15,660
Hosiery	pounds	224,506	199,781	142,381
	dozens	91,769	74,025	54,736
Miscellaneous	pounds	1,687,082	1,989,545	2,019,140
Cotton goods mixed with silk or wool	,,	316,398	213,812	334,204
Grand Total	pounds	69,143,613	77,615,976	82,487,619
	yards	260,308,281	293,880,288	307,768,537
	dozens	102,426	81,269	70,396

(*a*) See notes at foot of Table No. 2.

No. 8.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Manufactured.

GRAND TOTAL, INDIA (British India and Indian States).

Description.		12 Months, April to March.		
		1928-29.	1929-30.	1930-31.
Grey and bleached piecegoods—				
Chadars	pounds	20,570,954	23,765,477	20,431,764
	yards	56,681,087	66,040,321	53,952,571
Dhutis	pounds	115,262,574	157,233,552	164,280,916
	yards	564,153,870	776,027,510	831,405,029
Drills and jeans	pounds	19,087,046	25,022,969	21,037,263
	yards	76,336,349	100,297,055	80,738,834
Cambrics and lawns	pounds	744,455	573,491	4,069,786
	yards	4,601,226	3,589,548	28,856,989
Printers	pounds	4,769,783	4,146,925	3,818,419
	yards	22,471,220	19,454,967	19,106,120
Shirtings and longcloth	pounds	107,701,083	130,274,038	141,317,010
	yards	474,221,488	585,225,147	642,222,883
T-cloth, domestics and sheetings	pounds	19,699,114	23,733,182	32,299,680
	yards	75,487,815	90,665,313	121,900,368
Tent-cloth	pounds	2,946,545	3,190,893	3,399,164
	yards	6,935,315	7,629,360	8,738,057
Khadi, Dungri or Khaddar	pounds	31,575,028	43,213,288	60,219,412
	yards	93,688,988	124,634,578	175,212,963
Other sorts	pounds	8,568,794	10,604,798	9,451,729
	yards	35,015,194	41,357,002	41,356,426
Total	pounds	330,925,376	421,758,613	460,325,143
	yards	1,409,592,552	1,814,920,801	2,003,490,240
Coloured piecegoods	pounds	102,175,898	125,858,918	117,518,225
	yards	483,676,103	604,060,248	557,642,795
Grey and coloured goods, other than piecegoods.	pounds	3,330,966	4,536,020	3,178,666
	dozens	786,008	1,164,778	779,365
Hosiery	pounds	1,609,033	1,923,016	1,646,193
	dozens	493,488	576,353	493,176
Miscellaneous	pounds	4,403,538	4,799,615	4,225,198
Cotton goods mixed with silk or wool	,,	3,211,762	3,360,526	3,443,498
Grand Total	pounds	445,656,573	562,236,708	590,336,923
	yards	1,893,268,655	2,418,981,049	2,561,133,035
	dozens	1,279,496	1,741,131	1,272,541

Report for the year 1930.

Section VI.

RULES AND REGULATIONS.

Rules for the Registration of Trade Marks.

Rules for Arbitration of Piecegoods. Standard Contract Form, Etc.

RULES AND REGULATIONS.

Revised and adopted down to the Special General Meeting held on 13th February 1930.

1. The Association shall be called the Bombay Millowners' Association. Name.

2. The Office of the Association will be situate in Bombay.

3. The objects of the Association are :— Objects of the Association.

(*a*) To encourage friendly feeling and unanimity amongst Millowners and users of steam, water and/or electric power on all subjects connected with their common good.

(*b*) To secure good relations between members of the Association.

(*c*) To promote and protect the trade, commerce and manufactures of India in general and of the cotton trade in particular.

(*d*) To consider questions connected with the trade, commerce and manufactures of its members.

(*e*) To collect and circulate statistics and to collect, classify and circulate information relating to the trade, commerce and manufactures of its members.

(*f*) To take all steps which may be necessary for promoting, supporting or opposing legislative and other measures affecting the trade, commerce or manufactures of its members.

(*g*) To make representations to Local, Central and Imperial authorities on any matter connected with the trade, commerce and manufactures of its members.

(*h*) To arbitrate in the settlement of disputes arising out of transactions in piece-goods and yarn between parties willing or agreeing to submit to arbitration in accordance with the arbitration rules of the Association.

(*i*) To advance and promote commercial and technical education connected with the trade and commerce of its members.

(*j*) To undertake special inquiries and initiate or support any action for securing the redress of legitimate grievances connected with the trade or commerce of its members.

(*k*) To take any action which may be conducive to the extension of the trade and commerce of its members or incidental to the attainment of this object.

(*l*) To subscribe, to become a member of and co-operate with any other Association whether incorporated or not whose objects are altogether or in part similar to those of this Association and to procure from or communicate to any such Association such information as may be likely to forward the objects of this Association.

(*m*) To establish or aid in the establishment of funds to benefit employees of the Association or the dependents of such persons and to subscribe, donate or guarantee money for charitable or benevolent purposes at the discretion of the Association.

(*n*) And generally to do all that may be necessary in the interests of the realisation of the above objects of the Association directly or indirectly.

Persons eligible for membership.

4. Any individual, firm or Company owning one or more mill or mills or one or more press or presses or one or more ginning or other factory or factories actuated by steam, water, electric and/or other power shall be eligible for membership of the Association.

Definition of the term "member."

5. The expression "Member" in these rules shall ordinarily mean the person, firm or Company, as the case may be, by whom or by which any such mill or mills, press or presses, or factory or factories as last aforesaid is or are actually owned, but shall where the context so requires or permits also mean and include the person or persons for the time being entitled or empowered in accordance with these rules to act and vote on behalf of any member of the Association.

Voting Power of members.

6. At any General Meeting of members of the Association every member shall be entitled to one vote for every complete sum of Rs. 50 paid by him as annual subscription under Rule 35 hereof.

7. Each individual, who, as an individual, shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled either to act and vote on his own behalf or to empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign his name per procuration, to act and vote on his behalf.

8. Every partner in any firm, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of his firm, and the firm may also empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign the name of the firm per procuration, to act and vote on behalf of the firm.

9. Every Director of a Joint Stock Company, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company, and the Agent, Secretary or Manager, as the case may be, of such Company, and every partner in any firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, and likewise any one or more persons, who shall have been duly authorized by the Agent, Secretary or Manager, as the case may be, of such Company, or by the firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, to sign either the name of such Agent, Secretary or Manager or the name of such firm, per procuration, shall also, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company.

10. The name of every person entitled or empowered to act and vote on behalf of any member of the Association, whether such person be the member himself or any other person, shall be notified in writing by such member to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, and if more than one person shall be entitled or empowered to act and vote on behalf of any member, such member shall notify in writing to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, the order of precedence in which such persons shall be entitled to act and vote on behalf of such member.

11. When any member shall notify to the Secretary of the Association that any one or more persons, other than the member himself, is entitled or empowered to act and vote on behalf of such member, such member shall, in such notification, state the capacity in which such person or each of such persons is so entitled or empowered to vote, that is to say, either as a member of a firm or as a Director or Agent or Secretary or Manager of a Company or as the holder of a power to sign per procuration or otherwise as the case may be.

12. If the name of any person shall be notified as a person empowered to act and vote on behalf of a member by virtue of being the holder of a power to sign per procuration, the notification shall be accompanied by the document authorizing such person to sign per

procuration, in order that the same may be registered by the Secretary, and the Secretary shall, after registering the document, return it to the person who sent it.

13. The Association shall provide a Register, to be called " Register of members and of persons entitled to act and vote for members " (hereinafter in these rules referred to as " the said Register "), and the names of all members of the Association shall be entered in the said Register together with the name of each person entitled or empowered, in accordance with these rules, to act and vote for such members, so soon as the name of such persons and all particulars regarding him and all formalities shall have been duly notified and observed in accordance with these rules, and when the name of more than one person shall have been notified as entitled to act and vote for any one member of the Association, the names of such persons shall be numbered in the order of precedence in which such persons are entitled to act and vote for such member.

14. No person shall be entitled to act or vote on behalf of any member of the Association unless and until his name shall have been entered in the said Register as a person entitled to act and vote for such member.

15. If two or more persons, who shall be entitled to act and vote on behalf of one and the same member of the Association, shall be present at any meeting of the Association, that one, who takes priority in the order of precedence in the said Register, shall alone be entitled to vote at such meeting.

16. If any one person shall, according to these rules, be entitled to act and vote for more than one member of the Association, such person shall be entitled to act and to exercise the right of voting, according to these rules, for each member, on whose behalf he is entitled to act and vote.

17. Members of the Association shall be elected by ballot in the manner hereinafter mentioned. Mode of electing members.

18. Every candidate for election as a member of the Association must be proposed by one member of the Association and seconded by another, and a letter of proposal signed by the proposer or seconder must be sent to the Managing Committee of the Association (hereinafter called " the Committee ").

19. After the receipt by them of a proposal duly made and seconded according to these rules of a candidate for election as member of the Association, the Committee shall fix a day for the commencement of the ballot for the election of such candidate.

20. Not less than seven days before the day so fixed as aforesaid for the commencement of the ballot for the election of any candidate, notice in writing shall be given by the Committee to all members of the Association of the name of the candidate and of his proposer and seconder and of the date so fixed as aforesaid for the commencement of the ballot for the election of such candidate.

21. The Committee shall, before the day appointed for the commencement of the ballot for the election of a candidate for membership of the Association, appoint a scrutineer for such election.

22. The Association shall, for the purposes of all elections by ballot, provide a ballot-box with a lock and key and with an aperture sufficiently large to admit of the deposit therein of voting papers.

23. Before the time appointed under these rules for the commencement of the ballot for the election of any candidate for membership of the Association, the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same, and the same shall not be opened until after the expiration of the full time appointed for such ballot.

24. The Committee shall provide voting papers for the election of a member of the Association in such form as they shall, from time to time, think fit and shall send one of such voting papers to each member of the Association, not less than seven days before the day fixed according to these rules for the commencement of the ballot for the election of any candidate for membership of the Association.

25. If any person entitled or empowered to vote concerning the election of a candidate for membership of the Association shall desire to exercise his right of voting he shall fill up a voting paper in accordance with the directions contained therein stating whether he votes for or against the election of such candidate and shall sign the paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

26. Voting papers may be deposited in the ballot-box in accordance with these rules at any time between the hours of 10-30 a.m. and 4 p.m. on the day appointed for the commencement of the ballot or on any one of the six succeeding days, exclusive of Sundays or Gazetted Holidays.

27. The ballot-box shall, at 4 p.m. on the seventh of the days appointed for the election of any candidate for membership, be opened by the Secretary in the presence of the scrutineer, and the votes shall be counted and scrutinized by the scrutineer, and the scrutineer shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

28. No candidate for election as a member shall be deemed to have been elected unless the number of votes recorded is greater than one-fourth of the total number of the votes which would have been recorded if all members had voted. One adverse vote in every six votes recorded shall exclude. The result of every election shall be recorded in the Minutes of the Proceedings of the Committee.

29. If any candidate for election as a member of the Association shall not be elected, his proposer shall be informed of his non-election by the Secretary.

30. Particulars of the voting for the election of any candidate for election as a member of the Association shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to anyone whomsoever.

31. A candidate, who shall have been proposed for election as a member of the Association and shall not have been elected, shall not be again eligible for election as a member of the Association until after the expiration of six months from the date of the election at which he shall not have been elected.

32. If a candidate for election as a member of the Association be elected, his election shall be notified in writing by the Secretary to his proposer and likewise to the candidate himself, and a copy of the last annual report of the Association and also a copy of the Rules of the Association, together with a bill for the entrance fee payable by such member on election and the amount of the annual subscription payable in accordance with these rules shall be sent to him by the Secretary.

Membership subscription.

33. Every member who shall after the date on which these rules shall come into force be elected a member of the Association shall pay on election an entrance fee of Rs. 100.

34. Every member who shall after the date on which these rules shall come into force be elected a member of the Association after the 1st January but before the 1st October in any year shall in addition to the entrance fee pay such proportion of the annual subscription for that year as shall be attributable to the period between the date of election and the 31st December of that year. Every member similarly elected after the 30th September in any year shall pay in addition to the entrance fee one-quarter of the annual subscription for that year.

35. Each member of the Association shall pay the annual subscription to the Association which may from time to time be determined by the Committee. Provided that the resolution of the Committee determining such annual subscription shall be passed by a majority of not less than two-thirds of the members of the Committee present at a special meeting called for the purpose of determining such subscription.

36. Annual subscriptions shall be payable in advance on the 1st January in each year in respect of the period from the 1st January to the 31st December in that year, and a member shall not be entitled to exercise any of the privileges of membership if his subscription is more than two calendar months in arrear.

37. The Committee of the Association shall, in the case of mills which remain entirely closed for one calendar year or more for causes not due to a strike or a lock-out, be empowered to remit the ordinary membership subscription, and to substitute therefor a subscription of Rs. 100 only for each calendar year during which the mills remain entirely closed.

38. A member who shall fail to pay his subscription for a period of three calendar months after it has become payable shall, *ipso facto*, cease to be a member of the Association and his name shall forthwith be removed from the said Register. Provided that the Committee may, for good cause shown for such non-payment of the subscription as to which the decision of the Committee shall be final and binding upon the member in default, and upon payment of the subscription in arrear, revoke the cancellation of membership and order the name of such member to be reinstated in the said Register. Subscriptions in arrear shall be treated as a debt due to and recoverable by the Association.

Form of adherence to be signed by members.

39. Each member shall, on election to the Association, sign a form of adherence to the rules of the Association in the form from time to time approved by the Committee and until such form shall have been signed a member shall not be entitled to exercise any of the privileges of membership.

Mode of resigning from membership.

40. Every member of the Association shall have power to terminate his membership thereof by giving not less than three calendar months' previous notice in writing (expiring at any time) to the Secretary of the Association of his desire to terminate such membership and upon the expiration of any such notice such member shall cease to be a member of the Association and his name shall forthwith be removed from the said Register.

The Committee, its constitution and mode of election.

41. The affairs and funds of the Association shall be managed by a Managing Committee hereinbefore and hereinafter called "the Committee" to be constituted as hereinafter mentioned.

42. The members of the Association shall, in each year between the 1st and the 31st day of January, elect the Committee from amongst the list of persons whose names appear in the said Register as persons entitled to act and vote for members.

43. The Committee shall consist of a Chairman, a Deputy Chairman and not more than eighteen ordinary members, making a maximum of twenty members in all.

44. The Committee, holding office for the time being, shall appoint a day between the 1st and the 31st day of January in each year for the election of the Chairman, the Deputy Chairman and the eighteen ordinary members of the Committee for the ensuing year, and shall cause notice of the day so appointed for such election as aforesaid to be advertised in at least one English and one Vernacular newspaper published in Bombay.

45. The Secretary of the Association shall also give to each member of the Association not less than seven days' notice in writing of the day appointed for the said elections and of the names of all authorized representatives of members who are eligible for election as members of the Committee.

46. The members of the Committee shall be elected by ballot.

47. The Committee shall, before the day appointed for the said election, appoint a scrutineer for each of the said elections.

48. Before the time appointed under these rules for the commencement of the ballot upon the day appointed for the said elections the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same and the same shall not be opened until 4 p.m. upon that day.

49. The Committee shall provide separate voting papers for

(*a*) the election of a Chairman of the Committee,

(*b*) the election of a Deputy Chairman of the Committee,

(*c*) the election of eighteen ordinary members of the Committee,

in such form as they shall, from time to time, think fit and shall send to each member of the Association not less than seven days before the day fixed for the said elections, one voting paper in respect of the election of the Chairman, one voting paper in respect of the election of the Deputy Chairman and one voting paper in respect of the election of the ordinary members of the Committee.

50. On the day appointed for the said elections voting shall commence at 10-30 a.m. and terminate at 4 p.m.

51. If any person entitled or empowered to vote concerning the election of the members of the Committee shall desire to exercise his right of voting, he shall, in the case of the election of a Chairman, write on a voting paper relative to the election of a Chairman the name of the person representing a member of the Association whom he desires should be appointed such Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of a Deputy Chairman, write on a voting paper relative to the election of a Deputy Chairman the name of the person representing a member of the Association whom he desires should be appointed such Deputy Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of the eighteen ordinary members of the Committee, write on a voting paper relative to the election of the ordinary members of the Committee, the names of the eighteen persons representing members of the Association whom he desires should be appointed as ordinary members of the Committee as aforesaid and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

52. Voting papers regarding the elections of a Chairman, Deputy Chairman and the ordinary members of the Committee may be deposited in the ballot-box in accordance with these rules between the hours of 10-30 a.m. and 4 p.m. on the day which shall have been appointed under these rules for such elections.

53. At 4 p.m. on the day appointed for the said elections the ballot-box shall be opened by the Secretary of the Association in the presence of the scrutineer and the votes shall be counted and scrutinized by the scrutineer, who shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

54. Particulars of the voting for the election of the members of the Committee shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to anyone whomsoever.

55. Those persons in whose favour the largest number of votes shall have been cast for the respective appointments of Chairman, Deputy Chairman and ordinary members of the Committee shall be deemed to have been appointed Chairman, Deputy Chairman and ordinary members of the Committee respectively.

56. Two representatives of any one member entitled under Rule 6 to ten votes or less shall not be on the Committee at the same time, and if two representatives of any one such member shall be elected to serve on the Committee at the same time, the election of that representative who obtains the lesser number of votes shall be void. In case of an equality of votes, the Chairman of the retiring Committee shall have a casting vote.

57. No member of the Association shall vote for more than one Chairman, one Deputy Chairman and eighteen ordinary members of the Committee.

58. If any person who shall have been elected according to these rules either as Chairman of the Committee or as Deputy Chairman of the Committee shall decline to accept the appointment there shall be a fresh election by the members of the Association for the appointment of a Chairman or Deputy Chairman as the case may be.

59. If any person who shall have been elected in accordance with these rules as an ordinary member of the Committee shall decline to accept the appointment the person who shall have received the next largest number of votes shall be considered to have been elected, and if there shall be no such person then the vacancy shall be filled by the retiring Committee.

60. If in any ballot for a Chairman or Deputy Chairman of the Committee there shall be an equality of votes for the appointment, there shall be a fresh election by the members of the Association for the appointment of a Chairman or Deputy Chairman as the case may be. If in any ballot for the election of the eighteen ordinary members of the Committee there shall be an equality of votes for the eighteenth appointment, the Chairman of the retiring Committee shall have a casting vote.

61. The new Committee shall take office upon the conclusion of the first Annual General Meeting of the members of the Association held after their election, and shall continue to hold office until the conclusion of the next Annual General Meeting of the members of the Association, when they shall retire but shall be eligible for re-election.

62. If any member of the Committee shall be absent from the regular meetings of the Committee for more than three consecutive months he shall, unless he shall have previously obtained leave of absence from the Committee, be deemed to have vacated his office.

63. When any vacancy other than a vacancy in the office of Chairman or Deputy Chairman shall occur in the Committee, the members of the Committee shall have power to appoint any duly qualified person to fill such vacancy who shall hold office until the conclusion of the next Annual General Meeting of the members of the Association when he shall retire but shall be eligible for re-election. Similarly if any member of the Committee shall have previously obtained leave of absence from the General Meetings of the Committee, the members of the Committee shall have power to appoint any duly qualified person to act as a member of the Committee during the absence of such member.

64. If any vacancy other than a temporary vacancy shall occur in the office of Chairman or Deputy Chairman of the Committee, such vacancy shall be filled by the election according to these rules by the members of the Association of any duly qualified person. A temporary vacancy may be filled by the members of the Committee from their own number.

The procedure to be adopted by the Committee in conducting business.

65. The Chairman of the Committee shall, if present, preside at all meetings of the Committee held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and failing both, the chair shall be taken by one of the members of the Committee who shall be appointed by the other members of the Committee present at such meeting.

66. In case of a tie in voting in Committee the Chairman for the time being shall have a casting vote in addition to his own vote.

67. Five members of the Committee shall constitute a quorum.

68. The Committee shall meet at least once in every month.

Powers of the Committee.

69. The Committee shall have power to require from any member an explanation as to any act done or conduct pursued by such member which in the opinion of the Committee shall be in contravention of the rules of the Association or to the detriment or discredit of the Association or shall be injurious to the welfare and interests of the Association. If any such explanation shall be refused or having been given shall be deemed unsatisfactory, the Committee shall cause a Special General Meeting of the Association to be convened to consider the acts and conduct of such member, and the Association shall have power if a quorum be present at such Special General Meeting to resolve by a majority of not less than two-thirds of the votes cast at the meeting to declare that such member is expelled from the Association.

70. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association and shall not be entitled to claim any refund on account of subscription which may have already been paid.

71. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a report of the proceedings of the Association during the year prior to such General Meeting and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting. The Committee may also, if they see fit to do so, send any one or more copies of the said report to any individual or Corporation or Association to whom or to which they may think it desirable in the interests of the Association to send the same.

72. The Committee shall have authority to appoint Solicitors to the Association and the Committee may consult them whenever they deem it expedient to do so.

73. The Committee shall have authority at any time and from time to time, if for any reason they shall consider it advisable to do so, to attach to the office of the Chairman of the Committee a remuneration or honorarium of such amount, and to operate from such date and for such period as the Commitee may determine, and such remuneration or honorarium shall be met from the revenues of the Association.

74. At the first meeting of the Committee held after the holding of the Annual General Meeting of the members of the Association in each year, the Committee shall appoint three or more of their number to form a Sub-Committee for the purpose of deciding questions other than arbitrations, arising under the rules of the Association relating to the registration of trade marks, and the decision of such Sub-Committee on such questions shall have the same effect as if given by the entire Committee. Any vacancy which may from time to time occur in any such Sub-Committee shall be filled by the Committee by the appointment thereto of another member of the Committee.

75. The Committee may from time to time appoint a Sub-Committee to investigate and to report upon any matter whatsoever and may invite any member of the Association not being a member of the Committee to serve on any such Sub-Committee, or may consult any outside authority if for any special reason such a course may seem to them advisable.

76. Sub-Committees other than a Sub-Committee appointed under Rule 74 shall have no executive or substantive power or authority, and the duty of every Sub-Committee shall be to report to the Committee the result of its investigations, deliberations or other proceedings.

Duties of Secretary & Assistant Secretary.

77. A Secretary of the Association shall be appointed and his remuneration shall be fixed by the Committee. The Secretary shall devote himself entirely to the business and affairs of the Association except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Association and of funds connected with or in any way controlled by the

Association. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Association. He shall give notice as desired by the Chairman or Deputy Chairman of all meetings of the Association, of the Committee, of the Departmental Committees and Sub-Committees of the Association and of all Associations working in connection with the Association. He shall duly notify members of their election, collect all dues from members of the Association or from any Committee or any Association working in connection with the Association. He shall prepare the Annual Report of the Association and the reports of all Committees and of all Associations connected with the Association under the guidance of the Chairman and the Committee and generally shall perform all such duties as are incidental to his office and generally act under the orders of the Chairman or in his absence of the Deputy Chairman and the Committee. In all matters appertaining to the detailed duties of his office as above enumerated he shall follow the policy and instructions laid down by the Chairman or in the absence of the Chairman by the Deputy Chairman.

78. An Assistant Secretary of the Association may be appointed, and if so appointed, his remuneration shall be fixed by the Committee. The Assistant Secretary shall during any temporary absence of the Secretary owing to sickness or any other cause or during the absence of the Secretary on leave perform all or any of the duties of the Secretary as may be assigned to him.

79. Minutes of all proceedings of the Committee shall be made and shall be entered or caused to be entered regularly by the Secretary in a Minute Book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time. Minutes Book of the Committee.

80. A general meeting of the members of the Association to be called the Annual General Meeting shall be held in each year at such time as the Committee may appoint. General Meetings of members.

81. The Committee may also at any time call a General Meeting should it seem to them expedient to do so.

82. If any four members of the Association shall by a requisition in writing signed by the said four members respectively addressed to the Committee and containing a statement of their reasons for the requisition request the Committee to call a General Meeting of the members of the Association the Committee shall call such General Meeting to be held within fourteen days after the receipt by the Committee of the said requisition, and if the Committee shall refuse or neglect to call such General Meeting to be held within the time aforesaid, the said four members who shall have signed the said requisition, shall have power themselves to call such General Meeting to be held on such day as they themselves shall appoint.

83. Seven clear days' notice of every Annual General Meeting shall be given by advertisement in at least one English and one vernacular newspaper published in Bombay and seven clear days' notice shall also be given to members of every Special General Meeting, except Urgent General Meetings specially convened by the Chairman or the Committee.

84. No business shall be transacted at any General Meeting unless a quorum according to these rules shall be present at such meeting.

85. At any General Meeting a quorum shall be constituted if the number of votes of the members represented at the meeting shall exceed 25 per cent. of the total number of votes of all the members for the time being of the Association.

86. If on the day originally appointed for holding a General Meeting a quorum according to these rules shall not, within thirty minutes of the time appointed for the commencement of the meeting, be present, the meeting shall be adjourned to such time on such day not being less than 10 days thereafter as the Committee may determine and if a quorum shall not, within fifteen minutes after the time appointed for the commencement of such adjourned meeting, be present, the members then present shall constitute a quorum and may transact the business for which the meeting was convened.

87. Whenever any meeting shall be adjourned under Rule 86 on the ground that a quorum was not present within the prescribed time, seven clear days' notice shall be given by the Committee by advertisement in at least one English and one Vernacular newspaper published in Bombay of the day and time to which such meeting shall have been adjourned.

88. The Chairman of the Committee shall, if present, preside at all General Meetings of the members of the Association held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and, failing both of these, the chair shall be taken by one of the members of the Committee, who shall be appointed by the other members of the Committee, present at such meeting.

89. The voting at any General Meeting shall be in the first instance, by show of hands, but this shall not preclude any member present from demanding a poll. If a poll is demanded the number of votes to which each member shall be entitled shall be calculated in accordance with Rule 6. The result of a poll shall supersede a vote taken by show of hands. In the case of a tie in voting at any General Meeting the Chairman for the time being of the meeting shall have a casting vote.

90. Minutes of all proceedings at every General Meeting of the members of the Association shall be made and shall be entered or caused to be entered regularly by the Secretary in a Minute Book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

91. Every resolution which shall have been duly passed according to these rules at any General Meeting of the members of the Association shall be binding upon all the members of the Association.

Special General Meeting for concerted general action.

92. All proposals or recommendations for concerted general action respecting the mills which the Committee of the Association may consider to be concerned in respect to a strike, lockout, short-time working or organized lessening of production, payment of bonus, increases or reductions in wages, or any other matter whatsoever, shall only be adopted if passed by a majority of not less than 85 per cent. of the votes cast at a Special General Meeting duly called for the purpose of considering such proposals or recommendations.

Expulsion of members for contravening resolutions adopted at the General Meeting.

93. Any member of the Association who shall contravene the terms of any proposal which has been approved and adopted by the members of the Association under Rule 92 hereof shall be liable to be summarily expelled from the Association by a resolution of the Committee declaring that such member is expelled; provided that such resolution shall be passed by a majority of not less than three-fourths of the members of the Committee present at a Special Meeting called for the purpose of considering such contravention.

94. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association, and shall not be entitled to claim from the Association any refund on account of subscription which may have already been paid.

95. A firm or Joint Stock Company or other Corporation which shall be expelled under the last preceding rule shall be eligible for re-election after the expiry of six months from the date of expulsion provided not less than three members in addition to the proposer and seconder concur in the proposal for re-election.

Funds and properties of the Association.

96. The control of the funds of the Association shall be vested in the Committee, who in addition to the powers expressly conferred on them by these rules may exercise all such powers, and do all such acts and things as may be exercised or done by the Association and are not hereby or by law expressly directed or required to be exercised or done by the Association in General Meeting, and in particular may from time to time at their discretion raise or borrow or secure the repayment of any sum or sums of money in all respects as they think fit.

97. If at any time during the year the funds at the disposal of the Committee are insufficient or are likely to be insufficient to defray the estimated expenditure for the remaining portion of the year, then the Committee shall, in such case, call a General Meeting of the members of the Association and lay the accounts of the Association before such meeting.

98. The Committee shall cause proper books of account to be kept of the transactions of the Association and of the assets, credits and liabilities thereof, which books of account shall be kept at the office of the Association or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

99. At least seven days previous to each Annual General Meeting of members of the Association the Committee shall send to each member of the Association a duly audited income and expenditure account, and a balance sheet, containing a summary of the property and liabilities of the Association and made up to the 31st December of the year immediately preceding the meeting, and such account and balance-sheet shall be laid before the members at the Annual General Meeting of the Association in each year.

100. The Committee for the time being shall have power to invest and deal with any of the moneys of the Association not immediately required for the purposes thereof in such securities and in such manner as they may think fit and from time to time to vary or realize such investments.

101. The Committee shall have the power to determine the manner in which bills, loans, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by and on behalf of the Association.

102. There shall be two Trustees of the Association and the first Trustees shall be Mr. H. P. Mody and Mr. Ratansi D. Morarji. Subsequent Trustees shall be appointed by resolution of the Committee. Any person for the time being entitled to act and vote for a member shall be eligible as a Trustee. Any Trustee who shall cease to be entitled to act and vote for a member shall *ipso facto* cease to be a Trustee. Any Trustee may be removed by a majority of three-fourths of the members of the Association present at a meeting duly convened for the purpose of considering such removal.

103. All the funds and properties of the Association shall be vested in the Trustees who shall have the custody of all securities and documents of title relating thereto and shall deal with and dispose of the same and the income thereof in accordance with the written directions from time to time given to them by the Committee for the time being.

Responsibility of the Chairman, Deputy Chairman, Secretary & members of the Committee.

104. Neither the Chairman, Deputy Chairman, nor any ordinary member of the Committee nor the Secretary nor any Trustee shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, nor for any moneys of the Association other than such as shall come into his own hands, nor for any collector or receiver of moneys appointed by the Committee, nor for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Deputy Chairman or ordinary member of the Committee or as Secretary or Trustee, nor by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, nor otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Deputy Chairman, or an ordinary member of the Committee or Secretary or Trustee of the Association, his heirs, executors or administrators shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages and expenses whatsoever incurred or sustained by him in the execution of his power or duties, and every person having been or being a Chairman, Deputy Chairman, or ordinary member of Committee or Secretary or Trustee of the Association, his heirs, executors and administrators shall be indemnified and saved harmless out of the funds of the Association against all actions, suits, claims and demands whatsoever brought or made against him or them in respect of any engagement of the Association save such as may be incurred by his own personal wilful neglect or default.

The date when the rules come into force & the mode of altering the rules.

105. These rules shall come into force on the First day of March 1925 on which date the present rules shall stand cancelled. No alterations in these rules shall be made save and except by a majority of not less than three-fourths of the votes cast at a General Meeting of the members of the Association duly convened and held for the purpose of considering such alteration, the terms of which shall have been fully set forth in the notice convening the meeting.

RULES FOR THE REGISTRATION OF TRADE MARKS.

Revised and adopted down to the Annual General Meeting of the Association held on 3rd March 1927.

Interpretation.

1. Throughout all these rules the following words shall bear and include the following meanings :—

(*a*) 'The Association' means the Bombay Millowners' Association.

(*b*) 'Member' means a member of the Bombay Millowners' Association.

(*c*) 'The Secretary' means the Secretary of the Bombay Millowners' Association.

(*d*) 'The Managing Committee' means the Managing Committee of the Bombay Millowners' Association.

(*e*) 'Trade mark' includes 'ticket' and 'stamp.'

(*f*) 'Colourable imitation' includes a trade mark, which is likely to become known by or to acquire the same name as that by which another trade mark is already known or which such other trade mark has already acquired.

Essentials of a registrable trade mark.

2. For the purposes of these rules a registrable trade mark must consist of a distinctive mark, device or design not being a name, signature or word or words (invented or otherwise) either alone or in combination with one or more of the following :—

(*a*) The name of a Company, individual or firm represented in a special or particular manner.

(*b*) An invented word or invented words.

(*c*) A word or words having no direct reference to the character or quality of the goods and not being according to its ordinary signification a geographical name or surname.

Provided—

(1) that any trade mark registered in the Permanent Register of the Association prior to the 31st March 1924 shall be registrable as a trade mark under this rule ;

(2) that no trade mark shall be accepted for registration which contains or consists of any scandalous design, or any matter the use of which would by reason of its being calculated to deceive or otherwise be disentitled to protection in a Court of Justice, or would be contrary to law or morality ;

(3) that no trade mark shall be accepted for registration which contains or consists of a representation of the Royal Arms (or Arms so closely resembling the Royal Arms as to be calculated to deceive), or of a photograph or photographs of any member or members of the Royal Family.

Classification of goods.

3. All goods to which these rules apply shall be divided into the following classes :—

Class 1.—Cotton yarns and threads being either grey or bleached.

Class 2.—Cotton yarns and threads being coloured either in whole or in part.

Class 3.—Cotton piecegoods of all kinds.

Registers.

4. The Association shall keep two registers, one of which shall be called ' The Permanent Register ' and the other ' The Suspense Register.'

Duty of members to register trade marks and mode of applying to register same.

5. Every member shall send to the Secretary an application in writing addressed to the Secretary and signed by the member or by some person duly authorized to sign the same on behalf of the member, to register with the Association every trade mark, not already registered by such member with the Association, which is or is to be the property of such member and which such member desires to apply to any produce of the mill or mills, factory or factories, owned by such member.

6. Every such application shall specify the name by which the trade mark to which the application relates is intended to be known and the class or classes of goods to which the trade mark is intended to be applied and shall be accompanied by one copy of the trade mark for the use of the Association and also by such further number of copies thereof as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members.

7. Every member shall send to the Secretary such number of copies of every trade mark which is the property of a dealer dealing with such member, and which such member intends to apply to any produce of the mill or mills, factory or factories, owned by such member as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of members, accompanied by a statement in writing specifying the name by which any such trade mark is intended to be known, and the class or classes of goods to which the trade mark is intended to be applied. The Secretary shall so soon as may be after the receipt thereof send to every member a copy of such trade mark together with a copy of such statement.

Secretary to enter every trade mark which a member shall apply to register in the Suspense Register.

8. The Secretary shall forthwith on receipt of an application for registration of a trade mark with the Association made in conformity with these rules enter the said trade mark in the ' Suspense Register ' for use on goods of the class or classes specified in the application.

Notice of every application to register a trade mark to be sent to every member.

9. The Secretary shall so soon as may be after any application shall have been made for the registration of any trade mark with the Association, send to every member a copy of such application with an intimation of the date when it was made and that such trade mark has been entered in the Suspense Register and shall also send with such intimation one copy of such trade mark, and also if the application shall have been accompanied by a notification in conformity with Rule 21 that the member, who shall have made the application, is not willing to refer to arbitration any matter relating to the application, one copy of such notification and shall after the expiration of three weeks from the date of the despatch of such intimation send a reminder to each member who shall not in the interval have acknowledged the receipt of such intimation or otherwise intimated that such intimation has been received by such member.

Effect of entry of trade mark in Suspense Register.

10. The entry of a trade mark in the Suspense Register shall not confer upon the member upon whose application the same shall have been so entered any right against any other member in respect of the trade mark so entered save and except a right to apply for the removal of any other trade mark from the Suspense Register as in Rule 11 hereinafter set forth.

Applications for removal of trade mark from the Suspense Register.

11. Any member may apply that any trade mark which has been entered in the Suspense Register may be removed therefrom on the ground that it is an imitation colourable or otherwise of another trade mark which at the time of the entry of the trade mark objected to was then already in the Suspense Register and had been entered therein on application of the member applying for such removal and was intended to be applied to the same class or classes of goods as the class or classes to which the trade mark objected to is intended to be applied.

12. Every application for removal of a trade mark from the Suspense Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the ground on which the same is made.

13. Every application for removal of a trade mark from the Suspense Register shall be determined, in the manner hereinafter prescribed; and if, when the same shall have been so determined, the application shall be upheld, the trade mark for the removal of which the application shall have been made, shall forthwith be removed from the Suspense Register.

Objections to entry of a trade mark in the Permanent Register.

14. Any member may object to any trade mark being entered in the Permanent Register on the ground that such trade mark is an imitation colourable or otherwise of a trade mark which has already, on the application of such objecting member, been entered in the Permanent Register for use on goods of a class or classes similar to the class or classes of goods to which the trade mark, in respect of which an application has been made, is intended to be applied, and that such trade mark, so already entered, is habitually applied by such objecting member to such class or classes of goods.

15. Every such objection shall be made within one month after the application to register the trade mark objected to shall have been made and shall be in writing addressed to the Secretary and signed by the objecting member or by some person duly authorized to sign on behalf of the objecting member and shall set forth the grounds of objection.

16. Any member may within three calendar months from the date of his becoming a member for the first time apply that any trade mark which shall have been registered in the Permanent Register, at any time before the expiration of the said period of three months, shall be removed therefrom on the ground—

That the trade mark so already registered in the Permanent Register is an imitation colourable or otherwise of a trade mark for the registration of which such member has applied for use on goods of a class or classes similar to the class or classes of goods to which the trade mark so already registered in the Permanent Register is applied, and that such trade mark for the registration of which such newly joined member has so applied as aforesaid has been habitually applied by such newly joined member to the said class or classes of goods.

17. When any member being the owner of a mill shall have ceased to be a member for any reason, other than expulsion, and shall subsequently again become a member by virtue of the ownership of the same mill, or, when any mill, being the property of a member, shall have passed to a new owner and such new owner shall become a member by virtue of the ownership of the said mill, such member, who shall have again become a member, may at any time, within one month from the date of his having so again become a member or such new owner, who shall have become a member, may at any time within one month from the date of his becoming a member apply—

(*a*) That a trade mark which shall have been entered in the Permanent Register subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this rule or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this rule, as the case may be, shall be removed from the Permanent Register;
or

(*b*) That if any trade mark shall have been or shall be entered in the Permanent Register in compliance with an application for the registration of the same which has been made subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this rule, or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this rule, as the case may be, the said trade mark shall be removed from the Permanent Register, on the ground either in the case (*a*) or in the case (*b*)—

That the said trade mark is an imitation colourable or otherwise of a trade mark previously registered with the Association by the member who shall have so ceased to be a member as aforesaid or by the member who was for the time being the owner of the mill which has so passed to a new owner as aforesaid for use on goods of a class or classes similar to the class or classes of goods for use on which the trade mark so objected to shall have been registered and that a fresh application for the registration of the mark so previously registered as aforesaid has been made by the applicant.

18. Every application for removal of a trade mark from the Permanent Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the grounds on which the same is made.

19. Every application under Rules 16 and 17 for removal of a trade mark from the Permanent Register shall be accompanied by twelve or such other number of copies as the Managing Committee may from time to time prescribe of the trade mark said by the applicant to have been previously registered with the Association.

20. If any member, being the owner of a trade mark which shall have been registered in the Permanent Register shall so alter the trade mark as in the opinion of a majority of the Trade Marks Sub-Committee to render it likely to deceive, or materially different, either in name or design, from the registered trade mark, and shall use the mark so altered on goods of a class or classes similar to the class or classes of goods for use on which registration of the original mark was obtained, the member concerned may be required to apply in the manner prescribed for registration of the altered trade mark as a new trade mark and in default of compliance with any such requisition within one month after receipt thereof by the member concerned, the altered trade mark shall be deemed an unregistered trade mark.

Liberty to refuse to refer to arbitration in certain cases.

21. Notwithstanding anything contained in these rules or in the Form of Adherence prescribed under Rule 36 of the Rules and Regulations of the Association any member who shall have become a member for the first time may send a notification in writing addressed to the Secretary with any application, made by such member, to register a trade mark, which shall be sent to the Secretary within one month from the date when such member shall have become a member notifying that he is not willing to refer to arbitration any matter relating to the application with which the notification is sent ; and whenever any such notification is sent as aforesaid no member shall in the matter to which the notification relates be bound by the rules relating to arbitration.

22. In like manner, notwithstanding anything contained in these rules or in the Form of Adherence in Rule 36 mentioned, if any member who shall have received notice of any application to register a trade mark, which shall have been sent to the Secretary, by a member who shall have become a member for the first time, within one month from the date when such member shall have become a member shall object, in the manner prescribed by these rules, to the said trade mark being entered in the Permanent Register on the ground specified in Rule 14, such objecting member may send with such objection, a notification in writing addressed to the Secretary notifying that he is not willing to refer to arbitration any matter relating to such objection to the application of which he shall have so received notice as aforesaid and specifying such application and objection ; and whenever any such notification is sent no member shall in the matter to which such notification relates be bound by the rules relating to arbitration.

Provided always that if a member who shall have become a member for the first time shall prove to the satisfaction of the Managing Committee that for a period of not less than five consecutive years immediately preceding the date when such member shall have become a member he has habitually applied the said trade mark to goods of a class or classes similar to the class or classes of goods to which such objecting member shall have habitually applied the trade mark of which the said trade mark is alleged by such objecting member to be an imitation colourable or otherwise then such objecting member shall be deemed to have

sent to the Secretary such a notification in writing as above mentioned, and the provisions of Rules 37 to 43 (inclusive) so far as the same are applicable shall forthwith operate and have effect.

Determination of questions relating to any application to register a trade mark or to any application to remove a trade mark from the Suspense Register or from the Permanent Register, as to which notice of refusal to refer to arbitration has not been given.

23. All questions in dispute between two members arising out of or incidental to any

(*a*) application to register a trade mark,

(*b*) application to remove a trade mark from the Suspense Register.

(*c*) application to remove a trade mark from the Permanent Register,

shall, if no such notice, as is permitted by these rules, of unwillingness to refer to arbitration shall have been given in connection with the same, be determined by arbitration in the manner prescribed by the following rules :—

24. Either member may give the other member notice of the appointment of an arbitrator on behalf of the member giving such notice and may call upon such other member to appoint and to notify to the member who shall give the notice of the appointment of an arbitrator within seven days from the date of the giving of the notice ; and on receipt of such notice such other member must, if he should desire to appoint an arbitrator, appoint him within seven days from the receipt of such notice and notify such appointment within the same time to the member from whom he shall have received the notice to appoint an arbitrator.

25. If the member to whom such notice as in Rule 24 mentioned shall have been given fail to appoint and to notify to the member who shall have given the notice of the appointment of an arbitrator within seven days from the service of the notice upon him the matter in dispute shall stand referred to the arbitrator already appointed as sole arbitrator.

26 If a matter in dispute shall stand referred to an arbitrator as sole arbitrator he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him.

27 If two arbitrators shall be duly appointed in accordance with these rules, they shall within 3 days from the date when such one of them as was last appointed shall have been appointed and before proceeding with the reference appoint an umpire.

28. If two arbitrators and an umpire shall have been duly appointed, the two arbitrators shall, if they can agree upon their award, make their award within fourteen days after the appointment of the umpire.

29. If two arbitrators and an umpire shall have been duly appointed but the two arbitrators shall either fail to agree upon their award or fail to make it within fourteen days from the appointment of the umpire, the matter in dispute shall stand referred to the umpire.

30. When a matter in dispute shall stand referred to an umpire he shall make his award within fourteen days from the date when the matter in dispute shall stand referred to him.

31. If

(*a*) a matter in dispute shall stand referred to a sole arbitrator but such arbitrator shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him ;
or

(*b*) two arbitrators shall have been duly appointed but shall fail, from any cause whatever, to appoint an umpire within three days from the date of the appointment of such one of the arbitrators as shall have been last appointed ;
or

(*c*) a matter in dispute shall stand referred to an umpire but such umpire shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him;

the matter in dispute shall in any of such cases stand referred to a referee who shall be appointed by the Managing Committee.

32. When a matter in dispute shall stand referred to a referee he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him and it shall be deemed to stand referred to him so soon as he shall have been informed of his appointment by the Managing Committee.

33. The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall, when he or they make an award, reduce it into writing, sign it and forward it to the Managing Committee who shall file it in a separate file, in which such awards shall alone be filed.

Fees on arbitrations.

34. Every award, whether made by a sole arbitrator, two arbitrators, an umpire or a referee, which shall be duly made under the authority of and in conformity with these rules, shall be conclusive and binding upon the parties to the arbitration in which the award was made and the Association shall give effect to it.

(*a*) No person shall be appointed an arbitrator, umpire or referee, under the foregoing rules, who shall not be either a member of the Association or a person entitled to act and vote on behalf of a member of the Association, and any appointment made in contravention of this rule shall be null and void.

35. The following fees on arbitrations shall be chargeable by the Association to members:—

(*a*) In cases where there is a sole arbitrator, Rs. 15, which shall be paid by the member who has failed to appoint an arbitrator within the time prescribed by these rules.

(*b*) In cases where each party has appointed one arbitrator, the sum of Rs. 30, whereof each member, a party to the arbitration, shall pay Rs. 15.

(*c*) In cases where an umpire is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

(*d*) In cases where a referee is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall have power to direct by any award made by him or them under these rules that any fee paid by any member, a party to the arbitration in which such award shall have been made, shall be refunded to him by the other member, a party to the said arbitration.

36. The Association shall, whether the fees payable under these rules in connection with any arbitration shall have been duly paid to it or not, pay to each arbitrator, umpire and referee who shall have acted in such arbitration a fee of Rs. 15.

Procedure when any application made to register a trade mark, or any objection made to register a trade mark as to which notice of refusal to refer to arbitration has been given.

37. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, make

(*a*) any application to register a trade mark,

or

(*b*) any objection to a trade mark being entered in the Permanent Register,

accompanied by a notification that the member is not willing to refer to arbitration any matter relating to the application or objection, as the case may be, with which the notifica-

tion is sent, no steps shall be taken by the Association in the matter of the application or objection specified in such notification for a period of two months from the receipt by the Secretary of such notification.

38. Any member, who shall have made any such application or objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, may, at any time during the said period of two months in the said Rule 37 mentioned, institute legal proceedings either to establish the right of such member to the trade mark to which such application or objection relates or to restrain any other member from using such trade mark or to procure the punishment of such member for using the same and such proceedings may be taken either in a Civil or a Criminal Court.

39. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such application as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the application relates, the said application shall be rejected and the said trade mark be removed from the Suspense Register and shall not be entered in the Permanent Register.

40. If, in any case permitted by these rules, any member shall, in the manner prescribed by these rules, have made any such objection as in Rule 37 mentioned, accompanied by such a notification as in the said Rule 37 mentioned, and at the expiration of the said period of two months in the said Rule 37 mentioned, no such legal proceedings as in Rule 38 mentioned shall have been instituted in connection with the trade mark to which the objection relates, the said objection shall be rejected, and the application to register the trade mark, to which such objection relates, shall be dealt with under these rules, as if no such notification had been given.

41. If, within the said period of two months in Rule 37 mentioned, such legal proceedings as in Rule 38 mentioned shall have been instituted, no steps shall be taken in the matter of the application or objection concerning the trade mark to which such legal proceedings relate until such legal proceedings shall have been finally determined.

42. When such legal proceedings as in Rule 38 mentioned shall have been finally determined, if it shall have been held by the Court—

(*a*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is an imitation colourable or otherwise of another trade mark, the trade mark so held to be an imitation colourable or otherwise shall not be registered ;

or, if it shall have been held by the Court—

(*b*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is not an imitation colourable or otherwise of another trade mark, the same shall, if it be in the opinion of the Managing Committee a proper mark to be registered as a trade mark, be entered therein.

43. The production to the Managing Committee of a certified copy of a decree passed by a Civil Court of competent jurisdiction in British India from which no appeal lies or in respect of which the time for appealing has expired or the production of a certified copy of a judgment of a Criminal Court from which no appeal lies, or in respect of which the time for appealing has expired, shall be conclusive evidence of everything therein appearing to have been held, decided or found, and the Managing Committee shall act in accordance therewith.

All trade marks registered with the Association on or before the First day of April 1912 to be entered in the Permanent Register.

44. All trade marks which shall have been registered with the Association on or before the First day of April 1912 either under the Rules for Primary Registration or under the Rules for Secondary Registration, which were in force prior and down to the said First day of April 1912, shall be entered in the Permanent Register and shall be deemed respectively to have been entered therein as of the respective dates on which the same were originally registered with the Association.

Effect of entry of trade mark in Permanent Register.

45. Registration of a trade mark in the Permanent Register under these rules for use on goods of the class or classes specified in the entry in such register shall, *prima facie*, be held to secure to the said member an exclusive right as against all other members to the use of the said trade mark on goods of the class or classes so specified.

46. These rules shall come into force on the First day of April 1924 on which date they shall supersede all other rules relating to the Registration of Trade Marks.

RULES FOR ARBITRATIONS ON PIECEGOODS.

WHEREAS it has been represented to the Bombay Millowners' Association, hereinafter called the Association, that it is desirable that disputes and differences between members and merchants should be more speedily and economically settled, and whereas it is considered desirable that judgments should be framed by competent practical authorities on Indian piecegoods, the following Arbitration Rules have been framed as a means to these ends :—

Panel of Arbitrators

Rule 1.—There shall be appointed triennially by the Committee of the Association a panel of Arbitrators consisting of thirty members. Fifteen Arbitrators shall be selected from amongst the representatives of members of the Association, and the remaining fifteen Arbitrators shall be selected by the Committee of the Association from amongst the dealers in Indian-made piecegoods.

Panel of Umpires.

Rule 2.—From amongst the panel of Arbitrators elected in accordance with Rule 1, the Committee of the Association shall elect triennially six persons, who shall be eligible to act as Umpires in any disputes submitted to the Association for arbitration.

Secretary.

The Secretary or Acting Secretary for the time being of the Association shall be, and is hereby appointed to act as Secretary in all arbitrations conducted by the Association in accordance with these rules.

He shall also keep a record in the form, from time to time prescribed by the Committee of the Association, of all arbitrations conducted by the Association, receive all fees in connection therewith and keep the necessary books of account, and shall diligently perform all other duties prescribed by, or necessary under these rules.

Appointment of Arbitrators.

Rule 3.—In all cases in which any dispute has arisen in relation to a piecegoods contract which provides for a decision thereon by the Association, or in relation to any piecegoods contract in respect of which the parties thereto have subsequently agreed in writing to submit to such a decision, each party to the dispute shall appoint an Arbitrator to act on his behalf. The Arbitrators so appointed shall in all cases be chosen from the panel of Arbitrators elected in accordance with Rule 1.

Rule 4.—The appointment of Arbitrators in accordance with Rule 3 shall be made in writing addressed to the Secretary upon Form I prescribed by the Association, and shall be signed by both parties to the dispute or persons duly authorized to sign on their behalf.

Appointment of Arbitrator by one party

Rule 5.—Where a dispute has arisen or differences exist with reference to a contract which provides for arbitration in accordance with these rules, then, notwithstanding anything in Rules 3 and 4, either party to the dispute may, by notification to the Secretary on Form II, appoint an Arbitrator to act on his behalf, such Arbitrator to be chosen from the panel of Arbitrators elected in accordance with Rule 1.

Notification to other party.

Rule 6.—Upon receipt of a notification of the appointment of an Arbitrator by one party in accordance with Rule 5, the Secretary shall give written notice to the other party to the dispute of the appointment of an Arbitrator by the first party and shall call on the second party to appoint an Arbitrator.

Reference to sole Arbitrator, if second Arbitrator is not appointed after 15 days.

Rule 7.—Upon receipt of a written notice in accordance with Rule 6, the notified party shall within fifteen days appoint an Arbitrator, selected from the panel of Arbitrators, to act on his behalf. The appointment of an Arbitrator under this rule shall be made upon Form III and sent to the Secretary of the Association.

If, after due notice as aforesaid, the party fails to appoint an Arbitrator to act on his behalf, the dispute shall stand referred to the Arbitrator appointed by the other party under Rule 5 as sole Arbitrator, and any award which he may make shall be final and binding upon both parties.

Rule 8.—Before proceeding to adjudicate in any dispute in which two Arbitrators have been appointed in accordance with the preceding rules, the Arbitrators shall select an Umpire and communicate the name of the Umpire so selected to the Secretary of the Association. The Umpire so chosen shall be selected from the panel of Umpires appointed in accordance with Rule 2 and his name shall not be communicated to the Secretary unless he has consented to act.

Rule 9.—If the Arbitrators are unable to agree as to their Umpire, they shall notify the Association of their disagreement and shall request the Committee of the Association to appoint an Umpire from the panel of Umpires. Upon receipt of a notification that an Umpire has been appointed and has consented to act, the Arbitrators shall thereupon proceed with the hearing of the reference.

Rule 10.—If for any reason the Arbitrators fail to agree they shall within one month of entering upon the reference or within such extended time as is permitted by Rule 17 or Rule 18, refer the dispute for adjudication by the Umpire.

Rule 11.—No Umpire shall be appointed to adjudicate in any dispute to which he or his employers are a party.

Arbitrators to be disinterested.

Rule 12.—In selecting Arbitrators the parties to the dispute shall ensure that no person is selected or shall adjudicate in any dispute in which he or his employers are interested, and that not more than one person from the same firm shall be appointed as an Arbitrator.

Rule 13.—If an Arbitrator or Umpire dies or for any reason becomes incapable of acting, a new Arbitrator or Umpire shall forthwith be appointed. Death of an Arbitrator or Umpire.

Rule 14.—The Arbitrators shall appoint a time and place for hearing of the reference and within seven days of the notice in that behalf the parties to the dispute shall prepare and submit written statements of their respective cases. Submission.

Rule 15.—If after a notice in accordance with Rule 14 a party to a dispute fails to submit a statement, the Arbitrators may without further notice proceed with the adjudication of the dispute at the time and on the date fixed for the hearing on the basis of the statement submitted by the other party. Submission by one party.

Rule 16.—If separate statements are put forward by each party, the Arbitrators may at their discretion cause a copy of each statement, with or without accompanying enclosures or extracts therefrom, to be submitted to the opposing party for information and remark if desired. Submission available for inspection by other party.

Rule 17.—The Arbitrators may, at their discretion, extend the time for the submission of a written statement but shall not be bound to receive or consider any written statement of either party, tendered after the expiration of the original or the extended time as the case may be.

Rule 18.—The Arbitrators or the Umpire shall have general authority to require from either or both of the parties to the dispute such further verbal or written statements, explanations, and other information, evidence and materials as they or he may consider necessary for the adjudication of the dispute and may, in such instances, by endorsement on the reference paper, extend the time for making an award by a period not exceeding one English calendar month. Power to call for extra or verbal evidence.

Rule 19.—The Arbitrators or the Umpire may proceed with the reference in the absence of any party who shall after due notice refuse or neglect to attend without having satisfied the Arbitrators or the Umpire, as the case may be, that good and sufficient reason exists for such neglect or refusal. Hearing in absence of one party.

Rule 20.—At the time appointed for the reference the parties shall have ready at the rooms of the Association or elsewhere as directed the sale samples duly attested, and if required sample packages or complete bales. Samples, packages or bales so sent will be at the sender's risk and must be accompanied by a peon in charge and by a cooper to open the packages. Sample for inspection.

Rule 21.—The Arbitrators or the Umpire, as the case may be, may, with the consent of both parties, before making a final award, and at the expense of the parties to the dispute, consult and adopt the advice of Advice of counsel.

solicitors or counsel on any question of law, evidence, practice or procedure arising in the course of the reference. In such instances the time for making an award may be extended by a period not exceeding one English calendar month.

Award to be made in certain time.

Rule 22.—When a dispute stands referred to two Arbitrators they shall make their award in writing in Form V, within one month of first entering upon their reference, or within the extended period allowed by them under Rule 17 or Rule 18.

Award of sole Arbitrator.

Rule 23.—When a dispute stands referred to a sole Arbitrator he shall make his award in writing on Form VI, within one month of first entering upon the reference, or within the extended period allowed by him under Rule 17 and Rule 18.

Umpire's award.

Rule 24.—When a dispute stands referred to an Umpire he shall make his award in writing on Form VII within fourteen days of entering upon the reference or within the extended time allowed under Rule 17 or Rule 18.

Award to bear appropriate stamps.

Rule 25.—The award in Forms V, VI or VII bearing stamps to the value laid down under the provisions of the Stamp Duties Act for the time being in force, shall be lodged with the Secretary and shall state clearly the liability of each party in respect of the fees, charges and expenses in connection with the arbitration.

Copies of award to disputants.

Rule 26.—When completed a signed copy of the award shall be sent by the Secretary to each of the parties to the dispute, for compliance with the terms thereof.

Extent of award.

Rule 27.—The Arbitrators or the Umpire may by their or his award determine what they or he shall think fit to be done by either of the parties concerned, respecting the matters referred.

Award binding on all parties.

Rule 28.—The parties shall in all things abide by and obey the award which shall be binding on the parties and on their respective representatives notwithstanding death or legal disability occurring to any party before or after the making of the award, and so that death or legal disability shall not operate as revocation of the submission.

Setting aside award.

Rule 29.—No objection shall be taken or be entertained to any application to file an award except and unless such objection is made upon the grounds laid down in Section 14 of the Indian Arbitration Act, 1899.

Further award.

Rule 30.—Whenever an award directs that a certain act or thing shall be done by one party to the reference and such party fails to comply with the award, the party in whose favour the award was made may make an application for a further award determining the amount of damages or compensation payable by reason of such failure, and the Committee of the Association on receipt of such application shall proceed to appoint

Arbitrators or an Umpire who may or may not be the same persons or person who made the first award. The arbitration on the said application shall then proceed in accordance with these rules and the award thereon may be filed separately or together with the original award.

Immunity of Arbitrators.

Rule 31.—Neither party to a dispute which has been submitted to arbitration as provided in these rules shall bring or prosecute any suit or proceedings whatsoever against the Arbitrators, or the Umpire, or the Secretary for the time being of the Association, for or in respect of any suit or proceedings save for the enforcement of the award against the other party.

Application of Indian arbitration laws.

Rule 32.—The provisions of the Indian laws relating to arbitration in so far as they are not inconsistent with these rules, shall apply in the conduct of all arbitrations conducted by the Association.

Fees.

Rule 33.—In respect of any arbitration conducted in accordance with these rules fees shall be paid in accordance with the following Schedule :—

SCHEDULE.

Rs. 15 for each Arbitrator.

Rs. 30 for any Umpire appointed in accordance with these rules.

Rs. 10 as fees due to the Association for clerical duties in connection with the arbitration and filing of the award.

Recovery of fees.

Rule 34.—A bill showing the amount due in respect of fees, stamp duties, etc., due to the Arbitrators, the Umpire, and the Association, by each party to the dispute shall accompany any copy of the award sent in accordance with Rule 26, and shall be paid within seven days of the receipt thereof.

Rule 35.—In addition to the fees mentioned in Rule 33 the parties to the dispute shall pay as and when demanded by the Secretary, and as set out in the award, all other fees or charges incurred during the arbitration in accordance with Rule 20.

Notices.

Rule 36.—All notices required by these rules to be given shall be in writing and shall be sufficiently given if left at the last known place of abode or business of the party to whom the notice is addressed, or if sent by post prepaid addressed to him by name at such place of abode or business, and not returned through the post as undelivered before the completion of the award in Forms V, VI or VII, and shall if sent by post be considered to have been given at the time at which the letter would in the ordinary course be delivered.

NOTE.—All the Forms mentioned in these rules may be had on application from the Secretary of the Bombay Millowners' Association.

STANDARD CONTRACT.

No. _____ *Bombay,* _____

We, the undersigned (hereinafter called " the Buyers "), hereby agree to purchase from _____

_____

(hereinafter called " the Company "), the undermentioned goods upon the following terms and conditions, that is to say :—

Quality No.	Description.	Seasonal or non-seasonal.	Dimensions. In.	Dimensions. yds.	Dimensions. lbs.	No. of Bales.	Pieces in each Bale.	Total pieces.	Total lbs.	Rate ex-mills. Rs.	Rate ex-mills. a	Rate ex-mills. p.	Per lb./piece/yard.	Quality as.	Discount.	Brokerage.	Sahi.	Border.	Headings.	Designs.	Assortment of designs in each Bale.	Ticket or Stamps.

Delivery of the said goods shall be taken by the Buyers as follows ;—

(Please turn over).

THE TERMS AND CONDITIONS OF THE STANDARD CONTRACT FORM.

1. The quality of the goods shall, except in the case of a sale by sample, accord with the recognized standard quality cloth manufactured by the Company.

In the case of a sale by sample the buyers shall be deemed to have approved the sample furnished by the Company, unless the buyers shall within 4 days after the receipt of the sample intimate in writing to the contrary to the Company.

2. The Company does not guarantee, except where a particular assortment is specially stipulated, any fixed assortment in the deliveries of goods of various dimensions and patterns and bearing different numbers, and in such cases the buyers shall take delivery of and pay as herein agreed for all bales (not exceeding the contract quantity) from time to time ready for delivery regardless of the assortment.

3. Where the contract is for 100 bales or more, the buyers agree to accept at the price herein fixed an assortment of bales to the extent of 10 per cent. more or less than the contract quantity, and where the contract is for less than 100 bales the buyers agree to accept at the price herein fixed an assortment of bales to the extent of 5 per cent. more or less than the contract quantity, but as regards such limits the buyers shall not be obliged to take up more than 5 bales more or less of each sort, including any loose pieces of each sort.

4. In the case of goods sold at a fixed rate per pound the buyers shall not raise any objection or claim compensation for short weight so long as the average weight per bale in each lot delivered does not vary from the invoice weight by more than 2 per cent. per bale. The Company does not guarantee the weight of any goods sold by the piece.

5. The buyers shall not be entitled to any allowance or compensation for any deficiency in the width of dyed, bleached and/or calendered goods when such deficiency does not exceed one inch.

6. In the case of a sale of ready goods payment therefor shall be made and delivery thereof taken by the buyers within 8 days of sale.

7. In the case of a sale of goods for future delivery, when the period of delivery extends to two months or more and the quantity deliverable per month is not specified, the Company shall supply the goods in approximately equal lots per month, and the buyers shall on the last day of each English calendar month take delivery and pay for in cash against delivery of as many bales, approximating to the quantities specified in the contract, as shall have been made ready during that month, and either at the mill premises or at the godowns of the Company as the Company may direct: Provided that in the case of bales of which delivery is required in Bombay, the Company will ordinarily be willing to give delivery through the Selling Agents of the Company in the market, but giving delivery in the market shall not render the Company liable to a claim by the buyers for late delivery if the bales were ready for delivery at the mill premises or the godowns of the Company on the last day of the aforesaid calendar month.

8. The Company shall as far as possible, but without being under any obligation to do so, notify the buyers of the number and particulars of the bales ready for delivery at the end of each calendar month, and shall also furnish to the buyers if requested by the buyers in writing so to do the number and particulars of the bales ready for delivery from time to time during the month. Any such notification or furnishing of particulars by the Company as aforesaid shall not imply or be deemed to imply an obligation or undertaking on the part of the Company to give any further notification, or to furnish any further particulars, except upon the written request of the buyers, it being the duty of the buyers to ascertain the number and particulars of the bales ready for delivery from time to time and to pay for and take delivery thereof.

9. In the event of the buyers requesting the Company to despatch the goods either by rail, road or sea and the Company acceding to such request the goods shall be at the risk in all respects of the buyers from the time they leave the mill premises or the godowns of the Company as the case may be, including the risk of delay in delivery due to the non-booking of the goods by the Railway or Shipping Company for which the Company takes no responsibility.

10. Where the goods are to be delivered in lots or by instalments this contract shall be deemed and construed as a separate contract in respect of each lot or instalment, and the rights and liabilities of the Company and the buyers respectively shall be the same as thorgh a separate contract had been made in respect of each lot or instalment.

11. All goods of which delivery shall not be taken by the buyers in accordance with the terms of this contract shall, as from the date on which delivery thereof ought to have been taken, be deemed to have been appropriated to this contract and the buyers shall be deemed to have assented to such appropriation without any further consent on their part than is evidenced by their being parties to and signing this contract. From the date of such appropriation the said goods shall be held by the Company for the account of the buyers and at their sole risk as regards loss, damage, deterioration or otherwise and the price of the goods *plus* all charges shall carry interest in favour of the Company from due date at the rate of 9 per cent. per annum and the Company shall be entitled at its sole discretion and after giving not less than seven days' written notice to the buyers, which shall be deemed to have been duly given if delivered at or sent by registered post to the last known place of business or residence of the buyers, to sell the said goods on account and at the risk of the buyers either by public auction and/or private sale and either together or in lots and at such time or times and on such terms and conditions as the Company may think fit. If the net sale proceeds of the goods shall be less than the amount due to the Company for the price of the goods *plus* interest and all charges, the buyers shall pay the difference to the Company on demand.

12. The Company shall have a general lien on all goods of the buyers for the time being in the possession of the Company (including goods already paid for but of which delivery may not have been taken by the buyers) for the total amount due to the Company for the time being under this contract and also for any amount due to the Company under any other contract with the buyers either alone or jointly with another or others.

13. In respect of all goods of which delivery shall not be taken by the buyers within 14 days after the due date the buyers agree to pay to the Company on demand annas eight per bale per month or any part of a month for godown rent and annas four per bale per month or any part of a month for insurance calculated from the expiry of such period of 14 days to the date on which actual delivery shall be taken by the buyers.

14. If any goods while in the possession of the Company shall be destroyed and/or damaged from any cause whatsoever after the due date for delivery thereof to the buyers, any sum recovered from the insurance of such goods against such destruction and/or damage may be applied by the Company in satisfaction in whole or in part as the case may be of the price of the said goods *plus* interest and all charges and if the sum so recovered shall be less than the price of the said goods *plus* interest at 9 per cent. and all charges the buyers shall pay the difference to the Company on demand, and on the other hand if the sum so recovered shall be greater than the price of the said goods *plus* interest at 9 per cent. and all charges the Company shall pay the excess to the buyers on demand.

15. If the Company shall be unable to deliver the whole or any part of any goods sold for future delivery by the time specified for delivery thereof by reason of the mills working short time or its being expedient to stop the mills temporarily or by reason of fire, war, stoppage or hindrance in the supply of raw materials or fuel, explosion, accident, strike, riot, lock-out or other disorganization of labour or transport, breakdown of machinery, or any inevitable or unforeseen event beyond human control directly or indirectly interfering with the working or the full working of the mills, the buyers shall take delivery of such bales as the Company may be in a position to deliver (if any) and the time for completing the contract

shall, as regards the bales not ready by the specified time, be extended for such time as the Company may reasonably require to make up for the delay caused by stoppage, hindrance to or interference with the working of the mills or any other events or circumstances before mentioned PROVIDED ALWAYS that should the inability to deliver in the case of non seasonal goods be continuous during the period of three consecutive English calendar months, and in the case of seasonal goods during the period of one English calendar month, then the buyers shall be entitled by notice in writing of their intention to do so, to cancel the contract in respect of any bales then remaining to be manufactured.

16. If for any reasons other than those mentioned in the last preceding clause any portion of the contract goods is not ready by the specified time it shall be lawful for the buyers at their option either to cancel the contract in so far as it relates to the balance of the goods not then ready for delivery, or to extend the time of delivery for such period as the Company may reasonably require, not exceeding one month, PROVIDED ALWAYS that if the buyers shall elect to cancel the contract it shall be incumbent upon them to give to the Company within 7 days after the due date for delivery of the goods not then ready notice in writing of their intention to cancel, and in default of such notice within the time aforesaid the buyers shall be precluded from cancelling the contract and the time for delivery shall be deemed to have been extended for such period as the Company may reasonably require, not exceeding one month, to make ready for delivery the balance of the goods then undelivered.

17. In any of the cases provided for in the last two preceding clauses the buyers shall not be entitled to make any claim for damages, allowance, compensation or otherwise in respect of such non-delivery or late delivery and shall pay for the goods delivered at contract rates, and in the event of the time for delivery being or being deemed to have been extended all the provisions of this contract shall apply equally to the extended time as the time originally specified including therein the remedies reserved to the Company for failure on the part of the buyers to pay for and take delivery of the goods when ready within the extended period and including the liability of the buyers for interest.

18. The buyers shall not be entitled to make any claim for an allowance or otherwise in regard to the condition of the goods when once the goods have left the mill premises or the godown, as the case may be of the Company, unless the buyers prove that the damage was done at the mills, and the claim is lodged within 14 days of the delivery of the goods.

19. The buyers shall not be entitled to make any claim for an allowance or otherwise on the ground that the goods delivered are not in accordance with the contract unless notice in writing of their intention to make such claim shall have been given to the Company within one calendar month after the date of actual delivery of the goods to the buyers or to a carrier or other agent on behalf of the buyers. In default of any such notice the goods delivered shall be deemed to be in all respects in accordance with the contract.

20. In the event of any goods the subject of this contract or any portion thereof being destroyed or so damaged by fire, water or other cause beyond the control of the Company as to render them unmerchantable while stored at the mills or godowns of the Company pending due date of delivery, the contract in respect of such goods shall be deemed to have been cancelled by mutual consent and the buyers shall have no claim whatsoever against the Company in respect of such goods, but if the price of such goods shall have been then paid the buyers shall be entitled to a refund thereof.

21. All disputes and questions whatsoever which shall arise between the parties hereto out of or in connection with this agreement or as to the construction or application thereof or the respective rights and obligations of the parties hereunder or as to any clause or thing herein contained or any account or valuation to be made hereunder or as to any other matter in any way relating to these presents shall be referred to arbitration in accordance with the rules of the Millowners' Association, Bombay, for the time being in force regulating arbitrations with respect to piecegoods.

22. Notwithstanding any such reference to arbitration as aforesaid the buyers shall take delivery of the goods the subject of the reference and pay for the same as herein agreed and unless the arbitration award is to the effect that the goods under dispute are "no tender" the buyers shall be bound to accept the said goods on payment by the Company of the allowance (if any) awarded to the buyers. If, however, the arbitration award is to the effect that the goods are "no tender" the buyers shall be entitled to invoice back the said goods with any penalty the arbitrators may award.

23. Nothing appearing in the contract in any vernacular language, save only the name or signature of the buyer or his agent, shall be binding upon the Company.

RULES FOR THE ELECTION OF REPRESENTATIVES OF THE ASSOCIATION ON THE BOARD OF THE VICTORIA JUBILEE TECHNICAL INSTITUTE.

The Association is entitled to elect two members on the Board of the Victoria Jubilee Technical Institute so long as it continues to contribute not less than Rs. 2,000 per annum for the maintenance of the Institute.

1. Any member of the Association shall be eligible to act as Representative of the Association on the Board of the Victoria Jubilee Technical Institute.

2. The period of office of any elected Representative of the Association on the Board of the said Institute shall be one of three years. At the end of such period he shall retire but may be re-elected.

3. The appointment of the Association's Representatives shall be made at a general meeting of the Association and such Representatives shall *ex officio* be members of the Committee of the Association.

4. In the event of the disqualification of any of the Association's Representatives under Section 9 or 10 of the Rules and Regulations of the said Institute, or in the event of the decease or resignation of such Representative, or in the event of his ceasing for any reason to be a member of the Association, the Committee shall appoint a successor, who shall hold office up to that date at which the Representative whom he succeeds would, under Rule 2, have retired.

5. In the event of the absence of any of the Association's Representatives from three or more consecutive meetings of the Board, or in the event of any of the Association's Representatives applying for leave of absence, the Committee may, if they think fit and with the consent of the Board of the said Institute, appoint a substitute who shall hold office until the Representative whom he replaces resumes attendance or up to that date at which the Representative whom he replaces would, under Rule 2, have retired.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE IMPROVEMENTS COMMITTEE CONSTITUTED UNDER THE PROVISIONS OF THE CITY OF BOMBAY IMPROVEMENT TRUST TRANSFER ACT, 1926.

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1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary ten clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants four clear days before the election.

3. The Committee shall appoint two days, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10 A.M. till 6 P.M. on each day.

4. Votes may be given either in person or through any one duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 6 P.M. on the second day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Improvements Committee, necessitating the appointment of a substitute under Section 13 (2), such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOARD OF TRUSTEES OF THE PORT OF BOMBAY.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10-30 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through any one duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute, such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

PROCEDURE IN CONNECTION WITH THE ELECTION OF THE REPRESENTATIVES OF THE ASSOCIATION ON THE LEGISLATIVE ASSEMBLY AND THE BOMBAY LEGISLATIVE COUNCIL.

Explanatory Note.

Prior to November 1920, the date of the first elections to the new Councils constituted under the Reforms Scheme, the Association's Representative on the Bombay Legislative Council had been elected in accordance with the provisions of the Association's Rules for the election of such members. Under the rules framed under the Government of India Act, 1919, however, the Association becomes a Commerce and Industry Constituency and is entitled to elect one member to the Legislative Assembly and one member to the Bombay Legislative Council. Election to these bodies will henceforth be held in accordance with special Rules and Regulations drawn up by the Government of India and the Local Government in that respect. The Rules and Regulations in question have been published in the *Gazettes*, but the following summary of their provisions, so far as they relate to elections in this Constituency, has been prepared for the convenience of members.

Notes as to the procedure to be followed in connection with the election of Members of the Association for the Bombay Millowners' Association Constituency of the Indian Legislative Assembly and the Legislative Council of the Governor of Bombay.

N.B.—It must be distinctly understood that the following Notes are drawn up merely for the convenience of members and are in no way to be considered as overriding the Rules and Regulations framed under Section 7 of the Government of India Act, 1919.

Rules, Part II and Part III.

1. Members only of the Bombay Millowners' Association as defined in Rule 5 of the Association's Rules and Regulations will be eligible to vote at elections for, and be eligible for nomination as candidates for election to the above Councils.

The term member includes any person entitled to exercise the rights and privileges of membership on behalf of any person, firm, company, or other corporation registered as such member, provided such person is not disqualified under the provisions of Part II of the Electoral Rules, and has been duly nominated, in accordance with Clause 3 of these Notes by the said member.

Regulations Part I.

2. The Secretary for the time being of the Association will be the Returning Officer for the Constituency.

Regulations Part II.

3. The Secretary will immediately before each election call upon each member to nominate a person, who is duly qualified under Rules 7, 8 or 9 of the Association's Rules and Regulations and who is not otherwise disqualified, for registration on an electoral roll and except as is hereinafter provided, only such person as is so nominated and registered will be eligible to vote on behalf of such member at the ensuing election, and be eligible for nomination as a candidate for election at the ensuing election.

Regulations Part II, Clause 1 (3) and Clauses 4 & 5.

4. The Secretary will on or before a date to be fixed by the Local Government publish the Electoral Roll provided for in Clause 3 of these Notes at the Headquarters of the Association, and at the time of publishing the roll will in like manner publish a notice in the form prescribed in Schedule I attached to these Notes.

Regulations Part II, Clause 6.

5. On receipt of the orders made by the Revising Authority in regard to any claims or objections that may be raised, the Secretary will make such cancellations in, and will prepare a list of such additions to, the Electoral Roll as may be required in accordance with such orders and will re-publish such amended Electoral Roll and list of additions at the Headquarters of the Association on or before a date to be fixed by the Local Government.

6. The Electoral Roll will come into force from the date of re-publication provided for in Clause 5. Rules, Part III, Clause 9 (4).

7. The Electoral Roll as amended and supplemented by the list of additions will be conclusive evidence for the purpose of determining whether any person is an elector in this Constituency. Regulations. Part II, Clause 7.

8. A fresh Electoral Roll will be prepared for each election in the prescribed manner. Regulations. Part VIII, Clause (j).

9. Any person whose name appears on the Electoral Roll of the Association may be nominated as a candidate for election in the manner hereinafter provided. Rules, Part IV, Clause 11.

10. Nominations will be by means of a nomination paper in Form I appended to the Electoral Regulations and which will be supplied by the Secretary to any member asking for the same. Regulations. Part III, Clause 1 (1).

11. Every nomination paper will be subscribed by two members as proposer and seconder and will be signed by the candidate as assenting to the nomination. Regulations. Part III, Clause 1 (2).

12. Where a member subscribes a larger number of nomination papers, those first received up to the number allowed will be deemed to be valid and the remainder invalid. Where in any such case the Secretary is not able to determine which nomination papers were received first, all such papers will be deemed to be invalid. Regulations. Part III, Clause 1 (3).

13. Each candidate will be nominated by a separate nomination paper. Regulations. Part III, Clause 1 (4).

14. Save as provided in Clause 15, every nomination paper will be presented to the Secretary at the Headquarters of the Association by the proposer or seconder on or before a date and at a time, if any, appointed by the Local Government in this behalf. Regulations. Part III, Clause 2 (1).

15. A candidate may be nominated by a nomination sent by post so as to reach the Secretary before the time appointed as aforesaid in Clause 14. The proposer and seconder will append to such nomination paper a certificate from a Gazetted Revenue or Judicial Officer that they have signed the paper in his presence and that they are members of the Association. Regulations. Part III, Clause 2 (2).

16. A candidate who has been duly nominated for election may withdraw his candidature by a written and signed communication delivered to the Secretary not less than fourteen clear days before the date fixed for the recording of votes; or if the period between the dates fixed for the scrutiny of nomination papers and the recording of votes is less than fourteen clear days, not later than the date fixed for such scrutiny. The Secretary will forthwith publish any such withdrawal in such newspapers as he may select and, where the name of the candidate has been inserted in any voting paper, will cause the same to be cancelled. Regulations. Part III, Clause 3 (1) & (2).

17. A candidate who has withdrawn his candidature will not be allowed to cancel the withdrawal or to be re-nominated as a candidate for the same election. Rules, Part IV, Clause 11 (3).

18. In the event of the death of a candidate between the date fixed for the presentation of nomination papers and the date fixed for recording votes, all proceedings with reference to such election will be commenced afresh with the exception of proceedings in connection with the drawing up of the Electoral Roll as provided for in Clauses 3 to 6. Fresh dates for the stage of such election will be prescribed by the Local Government. Regulations. Part III, Clause 2 (3).

19. On the date and at the time appointed by the Local Government for the scrutiny of nomination papers, every candidate or his election agent, and his proposer and seconder may attend at the Headquarters of the Association and the Secretary will allow them to examine all nomination papers which have been received by him. Regulations. Part III, Clause 4 (1).

Regulations. Part III, Clause 4 (2).

20. The Secretary will examine the nomination papers and will decide all objections which may be made to any nomination paper on the ground that it does not comply with the provisions of Clauses 9, 10, 11, 12 and 13, and may reject, either of his own motion, or on such objection, any nomination paper on such ground or on the ground that it was not received at or before the time appointed for the nomination of candidates; or that the candidate has not complied with the provisions of Clause 22; the decision of the Secretary, with the reasons therefor, will be endorsed by him on the nomination paper in respect of which such decision is given.

Regulations. Part III. Clause 5 (1).

21. The Secretary will forthwith publish in such newspapers as he may select the names of the candidates who have been validly nominated, and the order in which the names of the candidates will appear in the voting paper.

Rules. Part IV, Clauses 11 and 15.

22. On or before the date on which a candidate is nominated the candidate will make in writing and sign a declaration appointing either himself or some other person who is not disqualified under the Electoral Rules to be his election agent and no candidate will be deemed to be duly nominated unless such declaration has been made.

Rules Part IV, Clause 16 (1).

23. The appointment of an election agent, whether the election agent appointed be the candidate himself or not, may only be revoked by a writing signed by the candidate and lodged with the Secretary and will operate from the date on which it is so lodged.

Rules. Part IV, Clause 16 (2)

24. In the event of such a revocation or of the death of any election agent, whether such event occurs before, during or after the election, then the candidate will appoint forthwith another election agent and declare his name in writing to the Secretary.

Rules. Part IV, Clause 17 (1).

25. Within one month or such longer period as the Governor may allow after the date of the declaration of the election, every candidate, either personally or through his election agent, will cause to be lodged with the Secretary a return of his election expenses containing the particulars specified in Schedule III appended to the Electoral Rules.

Rules. Part IV, Clause 17 (2).

26. Every such return will contain a statement of all payments made by the candidate or by his election agent or by any person on behalf of the candidate or in his interests for expenses incurred on account of, or in respect of, the conduct and management of the election and further a statement of all unpaid claims in respect of such expenses of which he or his election agent is aware.

Rules. Part IV, Clause 17 (3).

27. The return will be accompanied by declarations by the candidate and his election agent which will be in the form contained in Schedule III appended to the Electoral Rules and will be made on oath or affirmation before a Magistrate.

Rules. Part IV, Clause 17 (4).

28. The Local Government will cause to be prepared in such manner, and maintained, for such time, as it may direct, a record showing the names of all candidates at every election under these rules and the date on which the return of election expenses of each candidate has been lodged with the Secretary.

Rules. Part IV, Clause 12 (1).

29. If the number of candidates who are duly nominated and who have not withdrawn their candidature before such time as the Local Government may fix in this behalf exceeds that of the vacancies, a poll will be taken.

Rules. Part IV, Clause 12 (2).

30. If the number of such candidates is equal to the number of vacancies, all such candidates will be declared to be duly elected.

Rules. Part IV, Clause 12 (3).

31. If the number of such candidates is less than the number of vacancies, all such candidates will be declared to be elected and the Governor will, by a notification in the *Bombay Government Gazette*, call for fresh nominations for the remaining vacancy or vacancies and if any such are received, will call upon the Association to elect a member or members, as the case may be.

32. Votes will be given by ballot and no votes shall be received by proxy. The voting paper will be in Form II-A appended to the Electoral Regulations, and the procedure laid down in Parts V and VI of the Electoral Regulations for the recording of votes will be followed. Rules Part IV, Clause 12 (4), and Regulations, Parts V & VI.

33. Each member shall be entitled to one vote only. Regulations Part V, Clause 1 (*c*) and (*d*).

34. Votes will be counted by or under the supervision of the Secretary, and any candidate or candidates, or in the absence of a candidate, a representative duly authorized by him in writing will have the right to be present at the time of counting. Regulations Part VI, Clause 1 (1).

35. When the counting has been completed, the Secretary will forthwith declare the candidate to whom the largest number of votes has been given, to be elected. Rules. Part IV, Clause 12 (7).

36. Where any equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected, the determination of the person to whom such one additional vote will be deemed to have been given will be made by lot to be drawn in the presence of the Secretary of the Association and in such manner as he may determine. Rules. Part IV, Clause 12 (8).

37. The Secretary will without delay report the result of the election to the Secretary to the Council, who will publish the name of the candidate elected in the *Bombay Government Gazette*. Rules. Part IV, Clause 12 (9).

SCHEDULE.

Regulations, Part II, Clauses 4 & 5.

Notice under Regulation 4, Part II of the Legislative Assembly Electoral Regulations and of the Bombay Legislative Council Electoral Regulations.

1. The Electoral Roll of the Bombay Millowners' Association Constituency is hereby published in accordance with Regulation 3, Part II.

2. Any person entered on the roll who objects to any entry in the roll or any person claiming to be entered in the roll should lodge his claim or objection in the following manner :—

(*a*) Such claim or objection shall be made in writing and shall specify the Constituency in question, the grounds on which the right of any person to be entered in the roll is asserted or denied, the evidence which the claimant or objector intends to lead, the address of the claimant or objector, his number, if any, in the Electoral Roll and the area in the roll for which he is entered and in the case of an objection, the number in the Electoral Roll of the person to whose entry objection is taken and the area in the roll for which he is entered.

(*b*) Four copies of the claim or objection shall be delivered or sent by post so as to reach the office of the Judge authorized to receive the claim or objection under the Regulations on or before the third day from the publication of the roll, excluding the day of such publication.

(*c*) A claim or objection which is not lodged in the manner herein prescribed or by a person not entitled to lodge the same, shall be rejected.

3. Claims and objections relating to this roll should be sent to the Chief Judge of the Court of Small Causes, Bombay.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOMBAY MUNICIPAL CORPORATION.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee, in consultation with the Municipal Commissioner, shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot box shall be open from 11 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through anyone duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two Scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate who has the largest number of votes shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy, an appointment to fill such vacancy shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

Sections of the City of Bombay Municipal Act, III of 1888, *as amended by Act IX of* 1928, *pertaining to the Election of Councillors by the Bombay Millowners' Association.*

(1) The Corporation shall consist of one hundred and eight Councillors, as follows, namely :— Section 5.

Seventy-six Councillors elected at Ward elections ;

Fourteen Councillors appointed by Government ;

Four Councillors elected as follows :—

One by the Bombay Chamber of Commerce,
One by the Indian Merchants' Chamber and Bureau,
One by the Bombay Millowners' Association,
One by Fellows ;

Four Councillors elected by delegates,

and ten co-opted Councillors elected by transferable vote by the Councillors elected and appointed under the preceding clauses of this section.

Section 6. (1) [*Repealed by Act XVI of* 1895.]

(2) Councillors selected or appointed to succeed retiring Councillors shall come into office on the day for the retirement of the Councillors whom they are to succeed.

Section 7. All members of the Corporation constituted as aforesaid shall retire from office at noon on the first day of April, three years after they take office, which day is in this Act referred to as the day for retirement.

Section 8. Any person who ceases to be a Councillor shall, unless disqualified, be re-eligible.

Section 15. A person shall not be qualified to be elected to be a Councillor at an election by a Chamber or Association mentioned in sub-section (1) of Section 5 or at a Fellows' election, unless he is at the time of the election a member of that Chamber or Association or a person entitled to exercise the rights and privileges of membership on behalf and in the name of any firm, company or corporation registered as a member of such Chamber or Association or a Fellow, as the case may be, and unless, in the case of a Fellow, he resides in the city.

Section 22. (1) General Elections of Councillors shall be fixed by the Commissioner, subject to the provisions of Section 23, to take place triennially on such days in the months of January and February as he shall think fit.

(2) [*Repealed by Act XVI of* 1895.]

(3) Elections to fill casual vacancies shall be fixed by the Commissioner to take place on such days as he shall think fit, as soon as conveniently may be after the occurrence of the vacancies.

Section 23. The dates for all General Elections shall be fixed in the following order, and with the following intervals, namely :—

Firstly.—The Ward elections shall be fixed to take place simultaneously for all the Wards.

Secondly.—The day for the election by the Chamber or Association mentioned in sub-section (1) of Section 5 shall be fixed at an interval not exceeding twenty-one days after the day fixed for the Ward elections.

Thirdly.—The day for the Fellows' election shall be fixed at an interval not exceeding fourteen days after the day fixed for the elections by the Chamber and Association mentioned in sub-section (1) of Section 5.

Fourthly.—The election of co-opted Councillors shall be held on a day fixed by the Commissioner subsequent to the above-mentioned elections and the appointment of Councillors by Government but prior to the day for retirement.

Section 31. (1) Elections of Councillors by the Chamber and Association mentioned in sub-section (1) of Section 5 shall be made by the members for the time being of the said Chamber or Association subject to the provisions of Section 15, in such manner as shall from time to time be determined at a meeting of the said Chamber or Association convened in accordance with the rules at the time in force in this behalf.

(2) The Secretary to the said Chamber or Association shall make a return in duplicate to the Commissioner setting forth the name in full of every person so elected.

Section 32. (1) The result of every election shall be declared by fixing, as soon as may be after the election, in some conspicuous place in the Chief Municipal Office, a notice certifying the names of the persons, if any, elected, and in the case of a contested election the number of votes recorded for each candidate.

(2) The said notice shall be signed in the case of a Ward election, and in the case of an election by Councillors, by the Commissioner, and in the case of an election by a Chamber or Association mentioned in sub-section (1) of Section 5, by the Secretary of such Chamber or Association, and in the case of a Fellow's election by the Registrar of the University of Bombay.

THE MILLOWNERS' ASSOCIATION, BOMBAY.

LIST SHOWING THE VARIOUS STATISTICAL RETURNS PUBLISHED BY THE ASSOCIATION, THEIR RESPECTIVE SUBSCRIPTIONS, ETC.

—	MEMBERS.		NON-MEMBERS.		POSTAGE.	
	Yearly.	Charge per copy.	Yearly.	Charge per copy.	Yearly.	Per copy.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Yarn and Piecegoods Trade Statistics of Bombay	1 copy free, additional copies @ Rs. 2-8-0 each.		24 0 0	2 8 0	Free	Free
Yarn and Piecegoods Trade Statistics of British India.. ..	Do.		24 0 0	2 8 0	Do.	Do.
Current Quotations of Local - made Piecegoods and Yarns—Issued fortnightly ..	....	....	6 0 0	0 6 0	0 12 0	0 0 6
Rules and Regulations of the Association ..	....	0 8 0	....	1 0 0	....	0-2-0 Inland. 0-4-0 Foreign.
Annual Report of the Association.	1 copy free and for additional copies each Rs. 12-8-0.		....	12 8 0 for current issues 15 0 0 for back numbers	....	1-8-0 Inland. 3-0-0 Foreign
Mill Statement showing Cotton Spinning and Weaving Mills working and in course of erection in India on 31st August each year issued yearly.	2 paper and 1 cloth copies free and for additional copies each—					
	Paper .. 3 0 0 Cloth .. 4 0 0		Paper .. 3 0 0 Cloth .. 4 0 0		Paper .. 0 4 0 Cloth .. 0 8 0	

THE

Millowners' Association,

BOMBAY.

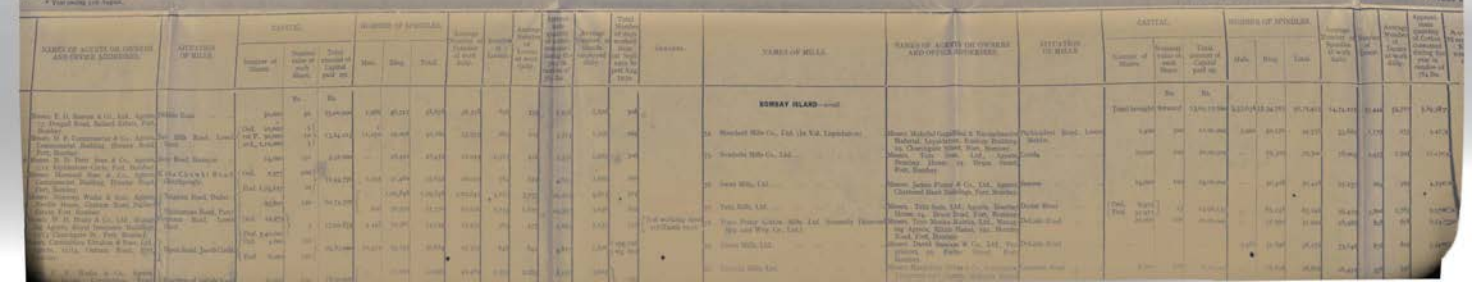
COTTON SPINNING AND WEAVING MILLS WORKING

AND

IN COURSE OF ERECTION IN INDIA

ON

31st AUGUST 1930.



Years ended 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average number of hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Approximate quantity of Cotton consumed. Bales of 392 lbs.
1865	10	2,49,964	2,356	9,557	Not recorded.	
1866	10	2,74,372	3,034	9,783	Do.	
1867	10	2,58,057	3,339	7,680	Do.	
1868	10	2,82,944	3,643	7,715	Do.	
1869	11	2,95,824	3,747	7,857	Do.	
1870	11	3,06,000	4,090	8,403	Do.	
1871	11	3,05,890	4,090	8,433	Do.	
1872	11	3,24,296	4,302	8,816	Do.	
1873	13	3,04,356	4,006	10,254	6,35,793	57,304
1874	14	3,04,192	3,913	11,308	4,89,065	42,590
1875	15	3,12,432	3,713		Not recorded.	
1876	15	3,32,624	3,784	13,552	Not recorded.	
1877	15	3,16,830	3,648		Do.	
1878	15	3,25,204	3,910	10,262	3,84,379	1,51,120
1879	15	3,25,204	3,910	10,262	5,13,065	2,04,208
1880	16	3,51,400	4,160	12,406	5,51,409	2,20,496
1881	17	3,54,000	4,050	12,417	5,71,230	2,01,374
1882	17	3,65,500	4,150	13,380	6,84,772	2,43,801
1883	18	3,92,500	4,550	13,351	7,32,140	2,60,511
1884	18	3,94,500	4,550	13,351	7,32,140	2,60,511
1885	20	4,16,500	4,850	14,735	10,04,916	3,51,370
1886	21	4,31,668	5,060	15,668	11,12,490	3,87,891
1887	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1888	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1889	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1890	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1891	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1892	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1893	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1894	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1895	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1896	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1897	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1898	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1899	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1900	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1901	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1902	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1903	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1904	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1905	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1906	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1907	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1908	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1909	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1910	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1911	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1912	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1913	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1914	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1915	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1916	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1917	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1918	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1919	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1920	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1921	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1922	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1923	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1924	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1925	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1926	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1927	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1928	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1929	23	4,51,700	5,603	16,077	9,47,130	3,31,772
1930	23	4,51,700	5,603	16,077	9,47,130	3,31,772

THE

Millowners' Associatio

BOMBAY.

COTTON SPINNING AND WEAVING MILLS WORKING AND IN COURSE OF ERECTION IN INDIA ON 31st AUGUST 1930.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILLS.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Total amount of Capital paid up.	NUMBER OF SPINDLES. Mule.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in bales of 392 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Sept 1929 to 31st Aug 1930.	REMARKS.
BOMBAY ISLAND.				Rs.	Rs.										
1. Apollo Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Dr. Ambedkar Road	50,000	50	25,00,000	1,968	46,712	48,680	36,328	836	734	8,400	1,518	306	
2. Anant Veerjee Mills, Limited	Messrs. H. P. Cursetjee & Co., Agents, Commercial Building, Horniby Road, Fort, Bombay.	Sewri Mills Road, Lower Parel	(Ord. 20,000 (pref. P. 30,000 (Def. 1,10,000	10 5 5	13,24,125	12,252	29,008	41,260	25,957	660	312	5,714	1,756	294	
3. Atlas Mills Company, Ltd., (formerly Empress Edward Spinning and Manufacturing Co., Limited.)	Messrs. D. D. Petit Sons & Co., Agents, 7/11, Elphinstone Circle, Fort, Bombay.	Bony Road, Mazagon	14,000	250	5,32,000	..	18,452	18,452	17,034	1,383	478	1,230	1,261	298	
4. Bombay Cotton Manufacturing Company, Limited.	Messrs. Harmonji Sons & Co., Agents, Commercial Buildings, Horniby Road, Fort, Bombay.	R. Ka Chowki Road, Chinchpogli.	(Ord. 8,377 (Def.	500 10	33,44,776	1,132	31,480	32,612	26,005	784	624	4,651	1,660	298	
5. Bombay Dyeing and Mfg. Co., Ltd. (Spring Mills)	Messrs. Nowrojee Wadia & Sons, Agents, Neville House, Graham Road, Ballard Estate, Fort, Bombay.	Naigaum Road, Dadar.	..	..	1,00,84,848	1,02,840	1,02,840	1,01,541	3,111	3,027	2,975	6,677	3,048	294	
6. Do. do. do. (Textile Mills)	Do. do. do.	Elphinstone Road, Parel	(Ord. 19,973	500	61,74,385	600	70,976	71,576	67,001	1,734	1,670	10,391	3,048	294	
7. Bombay Industrial Mills Co., Ltd. (formerly Lord Reay Mills).	Messrs. W. H. Brady & Co., Ltd. Managing Agents, Royal Insurance Buildings, 12/14, Churchgate St., Fort, Bombay.	Elphinstone Road, Parel.	(Pref.	100	17,91,873	1,448	13,581	15,029	10,915	363	277	2,135	1,111	298	(Not working since 1st March 1930.
8. Bombay Industrial Mills Co., Ltd. (formerly Lord Reay Mills).	Messrs. W. H. Brady & Co., Ltd. Managing Agents, Royal Insurance Buildings, 12/14, Churchgate St., Fort, Bombay.	Elphinstone Road, Lower Parel.	(Ord.	250	24,35,000	14,512	25,151	39,663	27,364	848	643	4,821	1,606	(1930 298 (1929 253	
9. Bombay Mills, Ltd.	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 14/14, Outram Road, Fort, Bombay.	Byculla Road, Jacob Circle.	(Ord.	4,000	250	24,35,000	14,512	25,151	39,663	27,364	848	643	4,821	1,606	(1930 298 (1929 253
			(Pref.	6,000	250										
10. Century Spinning and Manufacturing Co., Ltd., (Century Mills).	Messrs. C. N. Wadia & Co., Agents, Neville House, Currimbhoy Road, Ballard Estate, Fort, Bombay.	Junction of Delisle Road and Elphinstone Road.	50,000	100	18,50,000	..	52,092	52,092	49,469	2,550	2,265	8,137	3,001	299	
11. Century Spinning and Manufacturing Co., Ltd. (Zenith Mill).						..	33,180	33,180	31,181	714	620	5,320	1,939	299	
12. Colaba Land and Mill Company, Limited	Messrs. W. H. Brady & Co., Ltd., Managing Agents, Royal Insurance Buildings, 12/14 Churchgate Street, Fort, Bombay.	Victoria Bandar, Colaba.	50,000	100	28,00,000	..	14,376	14,376	11,105	..	..	2,400	1,377	299	
13. Jehangir Wadia Mill						1,464	26,184	27,648	26,881	724	718	5,440	484	306	
14. Coorla Spinning and Weaving Company, Limited	Messrs. Cowasjee Jehangir & Co., Ltd., Secretaries, Treasurers and Agents, 25, Readymoney Mansion, Churchgate Street, Fort, Bombay.	Coorla	15,000	100	15,00,000								1,446	298	
15. Crescent Mills Co., Ltd.	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, Currimbhoy House, Outram Road, Fort, Bombay.	Ferguson Road, Lower Parel.	15,000	100	15,00,000	9,600	33,088	42,688	36,125	1,054	941	4,091	1,848	298	
16. Crown Spinning & Manufacturing Co., Ltd. (formerly Dhuru Mills).	Messrs. Purshotam Vithaldas & Co., Secretaries, Treasurers and Agents, 56, Apollo Street, Fort, Bombay.	New Prabhadevi Road, Parel.	400	500	2,00,000	9,480	33,288	42,768	35,348	968	948	4,691	6,544	299	
17. Currimbhoy Mills Co., Ltd. (including Mahomedbhoy Mills).	Messrs. Currimbhoy Ebrahim & Sons, Ltd., Agents, 14/14, Outram Road, Fort, Bombay.	Delisle Road	8,800	250	22,00,000	17,544	64,056	81,420	54,548	1,215	920	8,000	3,488	299	
18. David Mills Company, Limited, No. 1	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Carnac Road, Parel	(Old	2,800	500	9,00,000	..	41,164	41,164	..	..	..	4,880	772	298	
19. David Mills Company, Limited, No. 2	Do. do.	Do. do.	(New	6,000	250	15,00,000	17,496	22,984	40,480	32,005	1,008	1,007	6,772	1,709	298	5,184 additional ring spindles expected to work in October-November for 1930.
20. Dawn Mills Company, Limited.	Messrs Shaw & Co., Ltd. Agents, 143, Esplanade Road, Fort, Bombay.	Ferguson Road, Lower Parel.		500	20,00,000	16,704	30,704	47,408	36,316	1,164	852	6,864	1,606	298	
21. Elphinstone Paloonji Mills Company, Limited	Messrs. Currimbhoy Ebrahim & Sons, Ltd.	Delisle Road													

* Year ending 31st August.

NAMES OF MILLS.	NAMES OF AGENTS AND OFFICE.
BOMBAY ISLAND—contd.	
24. Standard Mills Co., Ltd. (In Vol. Liquidation)	Messrs. Mafatlal Gagalbhai Mafatlal, Liquidators 29, Churchgate Street
25. Swadeshi Mills Co., Ltd.	Messrs. Tata Sons Bombay House, Fort, Bombay.
26. Swan Mills, Ltd.	Messrs. James Finlay Chartered Bank Buildings
27. Tata Mills, Ltd.	Messrs. Tata Sons, Ltd House, 24, Bruce S
28. Tayo Podar Cotton Mills, Ltd. (formerly Diamond Spg. and Wvg. Co., Ltd.)	Messrs. Tayo Monka Ag ing Agents, Kirkee Road, Fort, Bombay
29. Union Mills, Ltd.	Messrs. David Sassoon proprietors, 59, Fo Bombay
30. Victoria Mills, Ltd.	Messrs. Mangaldas Mohi Treasurers and Age Apollo Street, Fort,
31. Western India Spinning and Manufacturing Co., Ltd.	Messrs. Thackersey Mo Agents, 16, Apo Bombay
IN COURSE OF ERECTION.	
BOMBAY PRESIDENCY.	
1. Ansari Mills, Ltd.	
2. Mafatlal Fine Spg. & Wvg. Mills, Ltd.	Messrs. Jayantilal Am 5/6 Ahmedabad Ltd., Office 19 Mid
3. ‡ Maharashtra Mills, Barsi, Ltd.	Messrs. H. Purshott at present for Mafat
4. Maharana Mills, Ltd.	Messrs. Mande Pathak Agents, Hanuman S
5. ‡ Shahpur Udyoga Mills, Ltd.	Messrs. Nanji Kalidas
6. Shree Bahuchara-ji Mills Co., Ltd.	Messrs. M. Abdi & Co Phatbari Galli, Mazga
7. Vijaya Mills Co., Ltd.	Messrs. Chhotalal Dalpatbhai, Broach.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILLS.	CAPITAL.			NUMBER OF SPINDLES.			Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Sept 1929 to 31st Aug 1930.	Remarks.
			Number of Shares.	Nominal value of each Share.	Total amount of Capital paid up.	Mule.	Ring.	Total.							
				Rs.	Rs.										
BOMBAY ISLAND.															
1 Apollo Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Dr. Dadi Road	50,000	50	25,00,000	1,960	46,712	48,672	38,558	896	734	6,000	1,500	308	
2 Anor Vesuvee Mills, Limited	Messrs. H. F. Commissariat & Co., Agents, Commissariat Building, Hornby Road, Fort, Bombay.	Ord. Pref. Dr. Ambedkar Road, Lower Parel	Ord. 20,000 Pref. 90,000 1,10,000	5 10 5	1,50,000 9,00,000 10,50,000	13,152	29,968	43,120	31,057	660	503	5,714	1,700	289	
3 Atlas Mills Company, Ltd., (formerly Emperor Edward Spinning and Manufacturing Co., Limited)	Messrs. B. D. Petit Sons & Co., Agents, 1711, Elphinstone Circle, Fort, Bombay.	Bury Road, Mazagon		150	5,52,000	..	36,432	36,432	21,063	1,383	618	5,000	1,200	300	
4 Bombay Cotton Manufacturing Company, Limited.	Messrs. Harvanji Sons & Co., Agents, Commercial Building, Hornby Road, Fort, Bombay.	Kalachowki Road, Chinchpogly.	Ord. 5,377 Pref. 1,05,227	500 10	12,44,770	7,152	31,480	38,632	26,007	784	612	4,613	1,800	299	
5 Bombay Dyeing and Mfg. Co., Ltd. (Spring Mills)	Messrs. Nowrosjee Wadia & Sons, Agents, Neville House, Graham Road, Backbay Estate, Fort, Bombay.	Najgaon Road, Dadar.	25,800	250	60,74,500	..	1,00,848	1,00,848	1,02,641	2,311	2,053	15,000	4,973	304	
6 Do. do. do. (Textile Mills)		Sitaladevi Road, Parel	800	70,000		800	70,000	70,800	61,000	1,734	1,370	10,500	3,500	304	
7 Bombay Industrial Mills Co., Ltd. (formerly Lord Reay Mills).	Messrs. W. H. Brady & Co., Ltd. Managing Agents, Royal Insurance Building, 12/14, Churchgate St., Fort, Bombay.	Dr. Lower Parel	Ord. 19,875 Pref. 3,40,000	3	17,02,875	2,448	19,380	21,828	19,952	569	477	3,000	1,153	313	Not working since 1st March 1930.
8 Bradbury Mills, Ltd.	Messrs. Currumbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Sitpen Road, Jacob Circle.	Ord. 4,000 Pref. 8,000	250	24,23,000	11,512	25,152	36,664	27,760	848	841	4,820	1,600	299	Opg. 236 Cog. 295
9 Century Spinning and Manufacturing Co., Ltd. (Century Mills).	Messrs. C. N. Wadia & Co., Agents, Neville House, Currumbhoy Road, Ballard Estate, Fort, Bombay.	Junction of Delisle Road and Elphinstone Road.	20,000	100	18,30,000	..	52,093	52,093	40,489	2,350	2,065	8,137	3,013	299	
10 Century Spinning & Manufacturing Co., Ltd. (Textile Mill).			12,788	34,448	67,236	34,152	376	308	6,262	1,630	299				
11 Colaba Land and Mill Company, Limited	Messrs. W. H. Brady & Co., Ltd. Managing Agents, Royal Insurance Building, 12/14, Churchgate Street, Fort, Bombay.	Victoria Buinder, Colaba	50,000	100	12,50,000	..	11,376	11,376	11,344	..	..	450	350	300	
12 Jekaraji Wadia Mill	Messrs. Cowasjee Jehangir & Co., Ltd., Secretaries, Treasurers and Agents, 25, Readymoney Mansion, Churchgate Street, Fort, Bombay.	Delisle	15,000	100	15,00,000	7,402	20,164	27,566	26,880	745	728	4,500	1,440	300	
13 Crescent Mills Co., Ltd.	Messrs. Currumbhoy Ebrahim & Sons, Ltd., Agents, Currumbhoy House, Cotton Road, Fort, Bombay.	Ferguson Road, Lower Parel.	15,000	100	15,00,000	9,000	55,080	64,080	52,693	1,054	947	4,000	1,828	299	
14 Crown Spinning & Manufacturing Co., Ltd. (formerly Dinsa Mills).	Messrs. Premchand Vithaldas & Co., Secretaries, Treasurers and Agents, 16, Apollo Street, Fort, Bombay.	New Parbhadevi Road, Parel.	400	500	2,00,000	6,480	35,288	41,768	33,548	966	946	4,674	1,543	283	
15 Carrumbhoy Mills Co., Ltd. (including Mahomedbhoy Mills).	Messrs. Currumbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Delisle Road	8,800	250	22,00,000	17,344	64,076	81,420	54,548	1,913	911	8,600	2,480	299	
16 Harkil Mills Company, Limited, No. 1	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Carnall Road, Parel	Old New	500 250	1,00,000	..	41,184	41,184	34,160	..	..	4,82	777	288	
17 Harkil Mills Company, Limited, No. 2	Do. do.	Do. do.	New 6,000	250	15,00,000	17,160	22,984	40,432	32,600	1,222	1,051	6,710	1,780	302	5,184 additional rings expected to work in October-November 1930.
18 Davee Mills Company, Limited	Messrs. Sassoon J. David & Co., Ltd., Agents, 145, Esplanade Road, Fort, Bombay.	Ferguson Road, Lower Parel.	3,200	250	8,00,000	7,000	31,588	38,588	..	..	..	11,81	1,622	302	
19 Ebrahimjee Pulsonay Mills Company, Limited	Messrs. Currumbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Delisle Road	8,000	250	20,00,000	16,704	32,704	56,408	38,532	1,054	974	5,841	1,900	293	
20 E. D. Sassoon United Mills, Ltd. (Alexandra Mill)	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Ghorupdeo Road, Chinchpogly.				..	36,136	36,136	27,344	720	624	5,84	1,723	307	
21 E. D. Sassoon United Mills, Limited (E. D. Sassoon Mills).		Do.				10,752	25,856	36,608	29,910	843	671	10,124	1,403	306	
22 E. D. Sassoon United Mills, Limited (Jacob Sassoon Mills).		Sewalsalang Road, Parel.	Pref. 20,00,000	10	2,50,00,000	6,160	98,108	104,268	77,953	2,412	1,721	11,36	3,451	306	
23 E. D. Sassoon United Mills, Limited, (Manchester Mills formerly Hongkong Mills).		Chinchpogly Cross Lane.	Ord. 30,00,000	1		4,364	21,060	25,424	23,015	798	634	4,26	885	288	
24 E. D. Sassoon United Mills, Limited (Rachel Sassoon Mill).		Chinchpogly Road				..	..	..	..	2,171	1,933	..	1,484	297	
25 Edward Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Dr. Lower Parel	8,340	200	17,00,000	20,236	16,552	43,808	33,336	900	822	5,00	1,562	307	
26 Elphinstone Spinning and Weaving Mills Co., Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Fort, Bombay.	Elphinstone Road, Parel.	Pref. 15,000 Ord. 25,000	100	30,00,000	14,208	35,056	49,264	42,162	764	634	6,33	1,832	298	
27 Fazulbhoy Mills, Ltd.	Messrs. Currumbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Delisle Road	7,200	250	18,00,000	..	34,296	34,296	25,251	1,056	1,056	6,37	1,600	299	832 additional looms in course of erection.
28 Finlay Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Hornby Road, Fort, Bombay.	Government Gate Road, Chinchpogly.	40,000	100	40,00,000	..	46,072	46,072	44,180	812	799	6,45	1,869	306	
29 Framjee Petit Spinning and Manufacturing Co., Ltd.	Messrs. Dinshaw Manockjee Petit, Sons & Co., Agents, 335, Hornby Road, Fort, Bombay.	Bury Road, Mazagon	1,250	1,000	12,50,000	..	38,584	38,584	28,136	920	850	5,26	1,811	274	Not working since 1st March 1930.
30 Gold Mohur Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Bldgs., Fort, Bombay.	Old Dadar Road, Dadar	25,000	100	25,00,000	..	42,432	42,432	41,565	1,040	1,018	9,38	1,880	300	
31 Hindoostan Spinning and Weaving Mills Co., Ltd.	Messrs. Thackersey Mooljee & Co., Secretaries and Treasurers, 16, Apollo Street, Fort, Bombay.	Hindu Road, Jacob Circle	1,200	1,000	12,00,000	2,784	36,880	42,064	43,005	1,130	1,112	9,03	1,838	303	
32 Hirjee Mills, (formerly Presidency Mills Co., Ltd.)	Messrs. Cowasji Jehangir & Co., Cowasji Readymoney Mansion, Churchgate Street, Bombay.	Ferguson Road, Lower Parel.	..	..	..	..	19,404	19,404	19,068	840	311	85	970	148	
33 Indian Manufacturing Co., Ltd.	Messrs. Damodar Thackersey Mooljee & Co., Agents, 16, Apollo Street, Fort, Bombay.	Hirjee Road, Jacob Circle.	1,200	1,000	9,00,000	..	46,272	46,272	43,648	1,108	1,064	6,42	1,882	301	
34 Jam Manufacturing Co., Ltd. No. 1	Messrs. Waljee Shamji & Co. Secretaries, Treasurers and Agents, 4, Dalal Street, Fort, Bombay.	Lalbaug Parel				..	31,340	31,340	32,027	944	917	4,00	1,446	306	
Do. do. No. 2. (formerly Hota Mills Ltd. No. 2).		Sewri Road	2,400	500	12,00,000	..	19,536	19,536	19,488	432	432	2,500	745	299	
35 Jamshed Manufacturing Co., Ltd.	Messrs. Homawji Ardeshir & Son, Agents, Commissariat Building, Hornby Road, Fort, Bombay.	Ferguson Road, Lower Parel.	22,350	25	5,64,375	..	21,260	21,260	23,364	520	390	4,273	1,482	304	
36 Jivraj Baloo Spinning and Weaving Co.	Mr. Hoosenbhoy A. Lalljee, Proprietor, Master Road, Grant Road, Bombay.	Parbhadevi			13,200	20,316	35,352	..	663	..	..	..	..	..	Mill not working since Aug., 1925.
37 Jubilee Mills, Ltd.	Messrs. Maneckjee Muncherji & Co., Secretaries, Treasurers and Agents, Mahomedbhoy Market, Apollo Street, Fort, Bombay.	Dr. Lower Parel	Ord. 19,600 Pref. 5,000	250	15,00,000	..	36,492	36,492	28,370	575	431	2,56	938	299	
38 Kamarhatti Mill Co., Ltd. (Kamarhatti Mill)	Messrs. Currumbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Talaqipa Road, Delisle Road.	1,40,000	50	69,54,875	..	18,306	32,704	14,580	912	840	5,77	1,832	291	
39 Do. do. do. (Imperial Mill)		Nagpada Road, Mahalaxmi	1,40,000	50		..	47,460	47,460	44,360	..	..	3,56	1,450	297	
40 Khatau Makanji Spinning and Weaving Co., Ltd.	Messrs. Khatau Makanji & Co., Agents, Laxmi Buildings, 44, Ballard Pier, Fort, Bombay.	Hamam Road, Byculla	Ord. 20,000 Pref. 10,000	50 100	19,05,000 10,00,000	..	62,268	62,268	50,881	1,313	1,262	7,13	2,367	306	
41 Kohinoor Mills Co., Ltd.	Messrs. Kilachi, Nimm & Co., Agents, Forbes Building, Home Street, Fort, Bombay.	Nagpada Cross Road, Dadar	20,000	100	20,00,000	11,692	51,224	62,916	37,597	1,432	1,319	7,56	2,834	Opg. 800 Cog. 1,200	
42 Madhowjee Nowrojee Mills, Ltd. (formerly Sun Mills, Limited).	Messrs. Ebrahim G. Currimbhoy and Ahmed F. Currimbhoy, Liquidators, 12/14, Outram Road, Fort, Bombay.	Sun Mill Road, Lower Parel	Pref. 20,000 Ord. 18,000	100	38,00,000	4,810	36,338	41,744	..	..	..	80	..	..	In liquidation & not working since 17th April 1928.
43 Madhowji Dharamsi Manufacturing Co., Ltd.	Messrs. Govindas Madhowji Sons & Co., Agents, Foras Road, Bombay, No. 2.	Foras Road, Tardeo	Ord. 15,300 Pref. 2,700	100	13,50,000 6,75,000	1,936	35,516	37,452	35,357	945	893	7,43	2,193	300	
44 Manockjee Petit Mill (Manockjee Petit Mill)	Messrs. D. M. Petit Sons & Co., Agents, 159, Hornby Road, Fort, Bombay.	Tardeo				..	68,996	68,996	63,600	2,325	2,266	8,12	4,493	241	
45 Do. do. (Dinshaw Petit Mill)		Parel, Lalbagh				..	41,996	41,996	33,672	1,120	914	4,82	2,400	172	Not working since 1st March 1930.
46 Do. do. (Bomanjee Petit Mill)		Mahalaxmi				..	42,368	42,368	35,576	1,256	1,060	5,02	2,263	73	
47 Maffatlals Mills, Ltd.	Messrs. Curtenbhoy Ebrahim & Sons, Ltd., Agents, 12/14, Outram Road, Fort, Bombay.	Delisle Road	14,000	50	22,00,000	3,584	39,152	42,736	..	958	..	..	..	..	Not working since 26th April 1928.
48 Meyer Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Ferguson Road, Lower Parel.	10,000	100	10,00,000	10,648	36,564	41,232	30,277	1,093	902	5,68	1,552	299	
49 Moon Mills, Ltd.	Messrs. P. A. Nowarji & Co., Agents, 70, Forbes Street, Ramgeet House, Fort, Bombay.	Senapoe New Road	1,000	250	2,50,000	3,582	25,800	34,382	24,120	840	813	5,44	1,320	294	
50 Muncji Goculdas Spinning and Weaving Co., Ltd.	Messrs. Mowrjee Gocuidas & Co., Secretaries, Treasurers and Agents, Sodawa House, 31, Sprott Road, Ballard Estate, Bombay.	Napatbaug Road, Parel	1,150	1,000	11,50,000	..	78,992	78,992	61,840	1,648	1,589	10,462	3,900	288	
51* Mysore Spinning & Manufacturing Co., Ltd., No. 2 (formerly Dicla Mills Ltd., No. 1)	Messrs. D. N. Sirur & Co., Agents, 19, Bank Street, Fort, Bombay.	Elphinstone Road, Parel	..	..	..	13,896	10,368	24,264	23,110	..	..	4,25	680	249	
52 New China Mills, Ltd. (formerly China Mill)	Mr. Framjeebhai Muncherji Dinshaw, 29, Churchgate St., Fort, Bombay.	Senapoe	1,315	1,000	13,15,000	12,744	25,500	40,136	25,320	593	458	3,47	1,040	Opg. 400 Cog. 500	
53 New City of Bombay Manufacturing Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Agents, Royal Insurance Building, 12/14, Churchgate Street, Fort, Bombay.	Albert Road, Chinchpogly	6,000	200	6,00,000	..	43,128	43,128	38,264	412	404	5,58	1,800	300	
54 New Great Eastern Spinning and Weaving Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Secretaries and Agents, Royal Insurance Building, 12/14, Churchgate St., Fort, Bombay.	Victoria Gardens Road, Chinchpogly.	Ord. 7,500 Pref. 4,000	200	23,00,000 8,00,000	14,520	35,148	49,668	40,205	1,053	878	8,350	2,118	302	
55 †New Islam Mills	Hajee Allimahomed Hajee Cassim, Owner, Napatbaug Road, Parel, Bombay No. 13.	Napatbaug Road, Parel.	..	..	..	2,048	23,004	25,052	..	560	..	..	..	..	Not working since 6th October 1928.
56 New Kaiser-i-Hind Spinning & Weaving Co., Ltd.	Messrs. Vesunjee Muncjee & Co., Agents, 136, Elphinstone Circle, Fort, Bombay.	Senapoe	1,800	500	9,00,000	936	47,992	48,928	48,365	1,228	1,124	4,08	1,977	299	
57 Pearl Mills, Ltd.	Messrs. Currumbhoy Ebrahim & Sons, Ltd.,	Dr. Lower Parel	8,000	250	20,00,000	..	53,800	53,800	47,320	1,360	1,352	6,84	1,806	299	

NAMES OF MILLS.	NAMES OF AGENTS AND OFFICE.
BOMBAY ISLAND—contd.	
72 Standard Mills Co., Ltd. (In Vol. Liquidation)	Messrs. Mafatlal Gagalbhai Mafatlal, Liquidators, 29, Churchgate Street.
73 Swadeshi Mills Co., Ltd.	Messrs. Tata Sons Bombay House, Fort, Bombay.
74 Swan Mills, Ltd.	Messrs. James Finlay & Co., Chartered Bank Buildings.
75 Tata Mills, Ltd.	Messrs. Tata Sons Ltd., Home, 24, Veer Nariman Road, Fort, Bombay.
76 Tyre Pudar Cotton Mills, Ltd. (formerly Dhanraj Spg. and Weg. Co., Ltd.)	Messrs. Tyre Mcnkji Nanji & Co., Managing Agents, Khatau Building, Alkali Road, Fort, Bombay.
77 Union Mills, Ltd.	Messrs. David Sassoon & Co., Limited, Proprietors, 39, Fort, Bombay.
78 Victoria Mills, Ltd.	Messrs. Mangaldas Mohanlal & Co., Treasurers and Agents, 16, Apollo Street, Fort, Bombay.
79 Western India Spinning and Manufacturing Co., Ltd.	Messrs. Thackersey Moolji & Co., Agents, 16, Apollo Street, Fort, Bombay.
IN COURSE OF ERECTION.	
BOMBAY PRESIDENCY.	
1. Ankot Mills, Ltd.	Messrs. Jayantilal Amratlal & Co., Ahmedabad.
2. Mafatlal Fine Spg. & Weg. Mills, Ltd.	Messrs. B. Purshotamdas & Co., at present at Mafatlal Chambers, Ballard Estate, Bombay.
3. † Maharashtra Mills, Barsi, Ltd.	Messrs. Nowrosjee Wadia & Sons, Ltd., Agents, Harmazd Road, Bombay.
4. Mahatma Mills, Ltd.	Messrs. Nanji Kalidas & Co., Ltd.
5. † Shetapur Udyoga Mills, Ltd.	Messrs. M. Allulli & Co., Ltd., Pbalthan Galli, Mangalwar Peth, Sholapur.
6. Shree Bahadharaji Mills Co., Ltd.	Messrs. Chhotalal Parikh & Co., Bahadharaji Road, Bombay.
7. Vijaya Mills Co., Ltd.	Messrs. Harilas Ambalal & Co., Ltd., Ashram Road, Ahmedabad.
BENGAL PRESIDENCY.	
1. Bangeswari Cotton Mills, Ltd.	Mr. H. N. Mullick, 14, Clive Row, Calcutta.
2. Laxmisaraswan Cotton Mills, Ltd.	Messrs. National Agencies, 4, Lyall Street, Dacca.
CENTRAL INDIA.	
1. § Gwalior Spinning & Weaving Mills Co., Ltd.	Messrs. Jushi & Co., Bazar, Jaorkhokar's Building, Gwalior.
2. § Hira Mills, Ltd.	Mr. C. C. Jali, Kotwali Road, Rajkumar Mills, Ltd., Indore.
3. § Sri Sajjan Mills, Ltd. (formerly Ruttani Bombay United Spg. & Weg. Co., Ltd.)	Messrs. Gwalibar Investment Co., Ltd., Agents, Ellerton Street, Fort, Gwalior.
UNITED PROVINCES OF AGRA AND OUDH.	
1. †Narayan Cotton Mills (formerly Cawnpore Cotton Mills)	Messrs. H. Bevis & Co., Box 29, Cawnpore.
MADRAS PRESIDENCY.	
1. Coimbatore Cotton Mills, Ltd.	Messrs. Binny Nadder & Co., on Mill premises.
2. Kamtesathi Mills, Ltd.	Srinivas, Kanthimathi & Co., Tinnevelly.
3. Sri Alagar Mills, Madura	Mr. Chinnaswamy Naidu, Mill shed Street, Madura.
4. Vasant Mills, Ltd.	Messrs. K. K. Sivaswamy & Bros., Agents, Oddapatti.

(formerly Birla Mills Ltd., No. 2.)	Bank Street, Fort, Bombay.																		
54. New China Mills. Ltd. (formerly China Mill) ..	Mr. Framroze Mehta, Managing Director, 29, Churchgate St., Fort, Bombay	Sewree		1,324	1,000	13,24,000	12,710	23,300	40,130	25,340	858	631	2,171	1,245	83[4]/[5] wg. 301				
55. New City of Bombay Manufacturing Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Agents, Royal Insurance Building, 12/14 Churchgate Street, Fort, Bombay.	Albert Road, Chinchpogly		6,000	100	6,00,000	..	43,128	43,128	38,202	430	409	3,587	1,805	300				
56. New Great Eastern Spinning and Weaving Co., Ltd..	Messrs. W. H. Brady & Co., Ltd., Secretaries and Agents, Royal Insurance Building, 12/14, Churchgate St., Fort, Bombay.	Victoria Gardens Road, Chinchpogly.	Ord.	7,500	200	15,00,000	12,320	25,148	40,660	40,963	1,035	878	8,392	5,118	301				
			Pref.	4,000	200	8,00,000													
57. New Islam Mills	Hajee Alimahomed Hajee Cassum, Owner Sapatiwaug Road, Parel, Bombay No. 13.	Sapatiwaug Road, Parel ..		....	..	....	2,048	17,604	19,652	..	560	..	..	..	..	Not working since 6th October 1928.			
58. New Kaiser-i-Hind Spinning & Weaving Co., Ltd. ..	Messrs. Yeamajee Manjee & Co., Agents, 132, Elphinstone Circle, Fort, Bombay	Grampdoo Road, Chinchpogly.		1,800	500	9,00,000	936	47,092	48,028	48,363	1,418	1,104	4,950	2,077	299				
59. Pearl Mills, Ltd.	Messrs. Curtimbhoy Ebrahim & Sons, Ltd. Agents, 12/14, Outram Road, Fort Bombay.	DeLisle Road		8,000	250	20,00,000	..	53,800	53,800	47,710	1,760	1,505	6,841	2,506	299				
60. Phœnix Mills, Ltd. (formerly Britannia Mills)	Messrs. Ramnarain Harnandrai & Sons Agents, 143, Esplanade Road, Fort Bombay.	Ferguson Road, Lower Parel.		8,000	100	8,00,000	12,644	40,224	52,868	51,160	744	683	12,067	8,430	299				
61. Prabhat Mills, Ltd., (formerly Alliance Cotton Manufacturing Co., Ltd.)	Messrs. H. D. Tata & Co., Ltd., Agents, Bombay House, Bruce Street, Fort, Bombay.	Tardeo		1,00,000	10	10,00,000	..	23,440	23,440	22,793	392	560	2,035	1,050	302				
62. Prabhat Mills, Ltd. (formerly Planet Mills) ..	Messrs. Partapsie Narsingrijs & Co., Agents, Gresham Building, Esplanade Road, Fort, Bombay.	Ferguson Road, Lower Parel.		17,210	100	17,21,000	2,846	29,100	31,946	29,840	902	850	4,804	1,822	297				
63. Premier Mills, Ltd.	Messrs. Curtimbhoy Ebrahim and Sons Ltd., Agents, 12-14, Outram Road, Bombay.	Do. do. ..		2,00,000	10	19,99,880	..	14,860	14,860	..	430	..	..	..	..	Mill closed since 16th April 1928.			
64. Raghuvanshi Mills, Ltd. (formerly Khatkhat Mills, Ltd.)	Messrs. Kanchoddas Khimji & Co., Agents Office on Mill premises.	Haines Road, Mahalaxmi.		10,000	100	10,00,000	12,022	32,800	44,822	40,709	..	..	9,323	1,267	300				
65. Raja Bahadur Motilal Bombay Mills, Ltd. (formerly Raja Bahadur Motilal Petty Mills).	Messrs. Govindlal & Co., Managing Agents, 16/64, Custom House Road, Fort, Bombay.	Tardeo		13,210	100	13,21,000	..	18,908	18,908	..	..	..	..	..	..	Mill closed since February 1923.			
66. Ruby Mills, Ltd. (formerly Sorab Mills)	Messrs. Hormusji & Co., Agents, Commissariat Building, Horsby Road, Fort, Bombay.	Wadias Mill Gully, Lady Jamshedji Road, Dadar		12,000	100	12,00,000	..	14,748	14,748	12,583	454	405	4,736	1,428	296-300 wg. 296				
67. Sassoon Spinning and Weaving Co., Ltd.	Messrs. David Sassoon & Co., Ltd., Agents 29, Forbes Street, Fort, Bombay.	Mogul Estate, Masagoa ..		4,00,000	10	40,00,000	2,224	58,020	60,244	49,025	1,234	1,015	18,458	2,502	302				
68. Satya Mill, Ltd. (formerly Globe Manufacturing Co. Ltd.)	Messrs. James Finlay & Co., Agents, Chartered Bank Building, Fort, Bombay.	DeLisle Road		12,000	100	12,00,000	1,008	29,096	30,104	28,442	750	770	4,899	1,252	297[1]				
69. Sewree Cotton Mills, Ltd. (formerly Shree Laxmi Mill).	Messrs. Jivandas Vallabdas & Co., Agents, Albert Building, Hornby Road, Fort, Bombay.	Sewri Cross Road		3,000	100	3,00,000	1,860	6,096	7,956	7,042	..	..	1,913	285	303				
70. Simplex Mills Co., Ltd.	Messrs. Allen Bros. & Co. (Bombay), Ltd. Agents, Forbes Building, Home Street, Fort, Bombay.	Clerk Road, Jacob Circle, Byculla.		8,000	250	20,00,000	936	37,260	38,196	28,803	1,320	964	3,348	2,174	274	*			
71. Sir Shapurji Broacha Mills, Ltd. (Connaught Mill)	Messrs. Mathradas Goculdas & Co., Agents, DeLisle Road, Chinchpogly, Bombay No. 13.	DeLisle Road	Ord.	30,000	100	77,51,193	1,872	82,884	84,756	74,341	1,128	902	16,808	4,138	294[2]				
72. Do. do. (Empress Mill)			Pref.	15,000	100														
73. Do. do. (New Empress Mill)			New	2,560	100														
		Total Carried forward ..				18,02,71,880	3,17,63[5]	27,34,787	30,72,452	24,74,121	67,412	55,710	3,89,587	1,20,706	*				

* The capital of Mill No. 53 is included in the share Capital of Mysore Spinning & Manufacturing Co., Ltd., Mysore (vide Part II under Mills in Mysore State.)

NOTE :—The average number of hands employed daily is arrived at by addin

THE

ners' Association,

BOMBAY.

SPINNING AND WEAVING MILLS WORKING

AND

URSE OF ERECTION IN INDIA

ON

31st AUGUST 1930.

Progress of Bombay Mills (in the Island and the Presidency) during the past 66 years.

Years ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
1863	13	2,85,584	3,570	7,357	Not recorded.	
1864	13	3,09,921	3,433	7,733	Do.	
1865	13	3,13,397	3,770	8,630	Do.	
1866	13	3,16,164	3,894	8,715	Do.	
1869	13	3,21,424	3,600	8,847	Do.	
1870	14	3,43,460	4,441	9,903	Do.	
1871	14	3,58,458	4,641	9,903	Do.	
1872	13	3,67,935	4,653	10,211	Do.	
1873	16	4,30,135	4,672	12,213	2,62,254	74,964
1874	20	5,24,530	6,015	13,323	3,10,631	91,370
1875	30	8,80,096	8,339	15,666	Not recorded.	
1876	30	9,03,063	8,681		Do.	
1877	41	10,43,044	9,918	14,724	6,09,300	1,79,800
1878	42	11,04,746	11,544	18,650	8,12,168	2,32,048
1879	42	11,43,370	12,311	24,482	7,44,004	2,12,744
1880	42	11,54,104	12,300	25,000	9,01,958	2,57,702
1881	42	11,58,554	12,300	25,000	11,06,762	3,11,078
1882	49	13,37,536	13,048	27,367	11,01,248	3,11,892
1883	51	13,43,842	13,611	29,977	12,39,812	3,54,232
1884	50	13,64,499	14,090	41,000	12,43,508	3,13,005
1885	66	16,30,930	14,356	35,496	10,30,030	4,03,964
1886	70	16,98,797	14,673	36,000	11,81,204	4,80,344
1887	73	17,79,226	14,624	34,715	13,08,536	3,74,439
1888	72	18,20,393	15,364	36,190	10,89,731	3,11,352
1889	91	22,02,964	16,677	45,000	15,97,698	4,56,485
1890	114	23,39,728	17,723	53,209	16,31,931	4,66,266
1891	91	23,60,170	18,477	51,411	15,03,180	4,29,480
1892	96	23,80,137	19,417	52,000	18,49,000	5,28,286
1893	96	24,00,421	21,413	53,965	20,39,438	5,82,696
1894	90	23,63,748	24,224	60,351	19,54,860	5,72,760
1895	102	27,08,730	27,400	57,747	24,09,122	6,74,094
1896	109	27,74,195	28,873	1,02,195	26,02,718	10,29,349
1897	120	28,49,365	29,931	96,822	32,06,364	9,02,024
1898	133	29,63,944	29,446	96,274	26,23,365	10,32,398
1899	134	33,14,000	30,647	1,20,657	42,22,243	12,03,479
1900	136	34,47,371	30,913	1,06,401	33,06,213	9,70,490
1901	135	33,99,328	31,617	1,16,326	31,83,132	9,19,052
1902	134	34,72,082	33,309	1,22,786	44,10,833	12,06,435
1903	134	35,04,902	32,898	1,24,030	44,02,876	12,57,736
1904	133	35,63,615	34,263	1,21,822	43,33,405	12,04,290
1905	140	36,36,329	34,079	1,33,979	47,84,806	13,08,510
1906	154	37,04,378	41,312	1,44,110	51,45,093	14,70,255
1907	164	38,02,714	46,900	1,42,554	50,81,187	14,37,458
1908	171	41,19,828	53,401	1,54,215	50,19,070	14,34,020
1909	185	45,04,575	61,404	1,61,189	51,03,236	14,85,190
1910	187	43,69,224	65,471	1,59,801	47,03,273	13,45,636
1911	182	43,56,072	67,492	1,59,873	49,59,106	13,39,218
1912	180	43,31,710	69,151	1,61,854	51,80,614	14,80,175
1913	180	46,09,317	73,423	1,73,417	51,04,805	14,84,230
1914*	183	47,54,004	74,437	1,76,235	52,00,334	15,41,584
1915*	184	48,03,932	83,566	1,83,791	51,17,805	14,62,230
1916*	181	47,80,098	68,730	1,90,370	54,01,036	15,44,296
1917*	177	47,14,754	68,316	1,93,080	54,03,385	15,43,811
1918*	178	46,76,858	93,300	1,93,249	39,06,728	14,59,208
1919*	176	47,35,057	95,088	2,03,367	49,45,710	14,13,060
1920*	174	47,74,239	95,616	2,18,235	47,54,025	13,58,530
1921*	176	48,50,244	98,653	2,30,547	53,36,894	15,21,044
1922*	201	51,28,886	1,06,053	2,44,070	54,59,573	15,59,879
1923*	206	55,49,362	1,13,465	2,49,677	53,34,703	15,24,487
1924*	206	57,13,661	1,20,995	2,41,589	45,86,094	13,10,484
1925*	209	58,24,951	1,18,715	2,48,574	52,83,775	15,09,650
1926*	210	58,91,049	1,22,109	2,48,161	46,73,021	13,36,300
1927*	211	58,93,375	1,22,788	2,57,458	54,49,535	15,57,010
1928*	213	58,81,000	1,26,224	2,31,739	40,09,789	11,45,654
1929*	219	60,51,198	1,32,703	2,14,115	44,51,419	12,71,833
1930*	220	61,72,792	1,33,608	2,61,487	53,11,184	15,74,624

* Year ending 31st August.

Cotton Spinning and Weaving Mills Working and in course of Erection on the 31st August 1930.

Wheretsituated.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed during the day.	Approximate quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
Bombay Island (a)	83	34,36,733	79,097	1,56,724	30,51,221	8,72,490
Bombay Presidency (b)	137	27,42,059	59,511	1,15,764	24,59,960	6,97,134
Total	220	61,72,792	1,33,608	2,72,488	55,11,184	15,74,624
Rajputana	5	56,300	1,108	2,770	91,430	26,440
Berar	3	64,720	1,349	4,050	81,879	23,394
Central Provinces	8	2,06,784	3,823	13,001	1,01,172	1,14,677
Hyderabad (N i z a m Territory)(c)	5	1,03,524	1,823	4,000	85,500	23,280
Central India (d)	13	2,87,288	7,871	16,273	1,43,891	1,09,511
Bengal Presidency (e)	10	1,58,560	3,144	10,120	1,20,912	1,05,722
Punjab (f)	2	35,496	1,324	2,254	14,693	4,198
United Provinces (g)	13	9,68,365	8,061	13,133	69,188	19,760
Madras Presidency (h)	30	7,56,264	5,186	31,584	7,89,436	2,13,496
Mysore (j)	10	1,37,808	2,060	7,684	1,00,951	13,960
Pondicherry	2	24,044	1,238	3,037	77,016	21,600
Burma	3	52,320		800	20,500	6,450
Grand Total	304*	91,24,705†	1,70,396†	3,04,863	1,63,72,000	23,91,714

Note.—* 40 Mills were completely stopped throughout the period ; 20 Mills were completely stopped for 4 months which are in course of erection ; four mills commenced work ; 3 Mills in course of erection on 31st August 1929 commenced work ; 8 Mills in course of erection on 31st August 1929 were completed but not commenced work ; 1 Mill completed and commenced work ; 1 Mill which is expected to begin work shortly ; 11 Mills stopped ; 3 Mills stopped ; 35 Mills stopped ; one Mill which was in course of erection has now stopped work ; 1 Mill stopped ; 1 Mill in course of erection ; one Mill of which the fires destroyed by fire ; 1 mill which has not commenced work ; 1 Mill in course of erection ; 2 Mills closed during the year ; 1 Mill in course of erection ; 1 Mill in course of erection ; 2 Mills in course of erection ; 2 Mills

Average Number of Hands employed daily.	Total Number of days worked from 1st Aug. 1929 to 31st Aug. 1930.	Remarks.	NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILLS.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Total amount of Capital paid up.	SPINDLES OF SPINDLES. Main.	SPINDLES OF SPINDLES. Ring.	SPINDLES OF SPINDLES. Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Aug. 1929 to 31st Aug. 1930.	Remarks.
							Rs.	Rs.										
			BOMBAY ISLAND—*contd*			Total brought forward		13,20,77,500	3,27,058	17,34,787	20,78,415	14,74,122	67,444	53,750	3,89,587	1,20,790		
1,320	306		74. Standard Mills Co., Ltd. (In Vol. Liquidation)	Messrs. Mulatlal Gagalbhai & Navinchandra Mulatlal, Liquidators, Russian Building, 28, Cleveland Street, Fort, Bombay.	Parbhadevi Road, Lower Mahim	2,400	500	12,00,000	3,960	40,576	44,536	35,684	1,128	933	4,423	1,098	293	In vol. liquidation. Machinery of Mill No. 1 removed to Mill No. 1 at Kurla. Mill No. 2 closed since 31st Mar. 1928.
1,270	304		75. Swadeshi Mills Co., Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Street, Fort, Bombay.	Coorla	20,000	100	20,00,000	...	79,300	79,300	58,005	1,432	1,394	11,276	4,012	306	
1,904	296		76. Swan Mills, Ltd.	Messrs. James Finlay & Co., Ltd., Agents, Chartered Bank Buildings, Fort, Bombay.	Sewree	23,000	100	24,00,000	...	36,428	36,428	20,137	604	503	4,356	1,252	303	
3,391	298		77. Tata Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Road, Fort, Bombay.	Dadar Road	Ord. 0,972 Pref. 50,028	25	14,56,550	...	63,248	63,248	50,402	1,800	1,780	9,076	3,054	302	
1,057	251	Not working since 1st March 1930.	78. Toyo Podar Cotton Mills, Ltd. (formerly Dumoo Spg. and Wvg. Co., Ltd.)	Messrs. Tyeb Mehta Kasimji, Ltd., Managing Agents, Kitab Mahal, 192, Hornby Road, Fort, Bombay.	DeLisle Road	20,000	100	20,00,000	...	31,000	31,000	28,968	828	678	6,145	1,210	298	
1,820	296	1,368 sp. 216 wg. 952	79. Union Mills, Ltd.	Messrs. David Sassoon & Co., Ltd., Proprietors, 59, Forbes Street, Fort, Bombay.	DeLisle Road	...	...	...	5,480	32,896	38,376	33,648	870	809	3,449	1,772	297	
3,019	299		80. Victoria Mills, Ltd.	Messrs. Mangaldas Mehta & Co., Secretaries, Treasurers and Agents, Mubarak Manzil, Apollo Street, Fort, Bombay.	Gamdevi Road	8,000	100	8,00,000	...	28,808	28,808	26,412	536	540	5,359	1,000	298	
1,638	294		81. Western India Spinning and Manufacturing Co., Ltd.	Messrs. Thackersey Mavjee Sons & Co., Agents, 16, Apollo Street, Fort, Bombay.	Kalachowki Road, Clinch roady	1,200	1,000	12,00,000	5,208	30,552	41,760	38,496	977	953	4,976	1,095	298	
1,559	277						Total	14,20,76,240	3,32,280	20,18,247	24,30,733	18,03,936	76,097	64,197	4,36,740	1,38,774	...	* Vide note below.
462	300			**IN COURSE OF ERECTION.**														
1,446	308			**BOMBAY PRESIDENCY.**														
1,828	294		1. Anant Mills, Ltd.	Messrs. Jayantilal Amratlal, Ltd., Agents, c/o Ahmedabad Laxmi Cotton Mills, Ltd., Office on Mill premises.	Ahmedabad	....	..	....	...	...	...	...	...	...	...	...	...	
1,542	295		2. Mafatlal Fine Spg. & Wvg. Mills, Ltd.	Messrs. B. Purshotamdas & Co. Agents at present for Mafatlal Gagalbhai & Co., Ltd., Agents, Navsari.	Navsari.	....	..	....	...	23,000	...	...	500	...	...	...	...	
2,480	296		3. † Maharashtra Mills, Barsi, Ltd.	Messrs. Mande Faifale & Co., Secretaries & Agents, Hanmant Road, Barsi Town.	Barsi	24,000 15,000	50 100	....	...	...	...	...	...	...	...	...	...	
772	294		4. Maharana Mills, Ltd.	Messrs. Nanji Kalidas Mehta, Porbandar	Porbandar	25,000	100	6,00,000	...	...	...	...	...	...	...	...	...	
1,708	302	5,184 additional ring spindles erected to work by October–November 1930.	5. † Shahapur Udyoga Mills, Ltd.	Messrs. M. Allali & Co. Managing Agents, Phalkian Gali, Mangalwar Peth, Shahapur.	Shahapur	....	..	....	...	...	...	...	...	...	...	...	...	
1,622	303		6. Shree Bahuchataji Mills Co., Ltd.	Messrs. Chhotabhai Raojibhai & Co., Bahuchataji Road, Baroda.	Baroda	....	..	2,00,000	...	...	...	...	48	...	...	...	...	
1,906	293		7. Vijaya Mills Co., Ltd.	Messrs. Harbhas Achariad & Co., Naroda Road, Ahmedabad.	Ahmedabad	....	..	....	...	...	...	...	...	...	...	...	...	
1,725	307						Total	....	...	...	...	...	...	...	...	...	...	
1,493	296			**BENGAL PRESIDENCY.**														
2,451	302		1. Bangeswari Cotton Mills, Ltd.	Mr. H. N. Mullick, 14, Clive Street, Calcutta.		....	..	....	...	...	...	...	...	...	...	...	...	
887	286		2. Laxminarayan Cotton Mills, Ltd.	Messrs. National Agency, Agents, 30 Lyall Street, Dacca.	Dacca	....	..	15,00,000	...	...	...	...	200	...	...	...	...	200 looms expected to work shortly.
1,482	297						Total	....	...	...	...	...	...	...	...	...	...	
1,364	307			**CENTRAL INDIA.**														
1,651	298	1,176 additional looms in course of erection.	1. § Gwalior Spinning & Weaving Mills Co., Ltd.	Messrs. Joshi & Co., Agent, Patankar Bazar, Jankikhar's Wada, Gwalior.	Near Morar Road, Gwalior Station.	3,800	100	3,10,000	...	...	...	...	23	...	...	...	...	
2,603	299–2,376 wg. 276		2. § Hira Mills, Ltd.	Mr. B. C. Jall, Managing Director, c/o Rajkumar Mills, Ltd., Indore.		....	..	....	...	10,080	10,080	...	300	...	...	...	...	
1,609	306		3. § Sri Sajjan Mills, Ltd. (formerly Kesiram United Spg. & Wvg. Co., Ltd.)	Messrs. Gwalibu Hosiery & Co., 49, Apollo Street, Fort, Bombay.	Kesiram (C. India.)	....	..	....	...	...	...	...	300	...	...	...	...	
1,811	174	Not working since 1st March 1930.					Total	....	...	...	...	...	323	...	...	...	...	
			UNITED PROVINCES OF AGRA AND OUDH.															
1,888	305		1. §Narayan Cotton Mills (formerly Curzon Cotton Mills)	Messrs. H. Bevin & Co., Proprietors, P. O. Box 29, Cawnpore.	Cawnpore	....	..	....	...	...	...	...	...	...	...	...	...	*Former mill destroyed by fire.
1,831	302						Total	....	...	...	...	...	...	...	...	...	...	
979	748			**MADRAS PRESIDENCY.**														
1,881	301		1. Coimbatore Cotton Mills, Ltd.	Messrs. Jilima Naidu & Co., Agents, Office on Mill premises.	Singanallore, Coimbatore.	....	..	....	...	...	...	...	...	...	...	...	...	
1,446	300		2. Kanthimathi Mills Ltd.	Srinan, Kanthimathiamman Pillai, Agent, Tinnevelly.	Tinnevelly	....	..	....	...	...	...	...	...	...	...	...	...	
745	290		3. Sri Alagar Mills, Madura	Mr. Chinnakrishna Naidu, Agent, Goodshed Street, Madura.	Madura	....	..	....	...	...	...	...	...	...	...	...	...	
1,409	266		4. Vasant Mills, Ltd	Messrs. K. K. Shanmugam Chetty & Bros., Agents, Office on Mill premises.	Singanallore, Coimbatore	....	..	....	...	...	...	...	...	...	...	...	...	
..	..	Mill not working since Aug., 1925.																
930	299																	
1,837	304																	
1,190	297																	
1,767	308																	
2,834	299–2,812 wg. 288																	
..	..	In liquidation & not working since 17th April 1926.																
1,395	308																	
4,493	244																	
1,980	172	Not working since 1st March 1930.																
2,085	238																	
..	..	Not working since 16th April 1926.																
1,532	294																	
1,520	296																	
3,990	280																	
680	292																	
1,949	296–300 wg. 300																	
1,603	306																	
2,118	300																	
		* Not working since																

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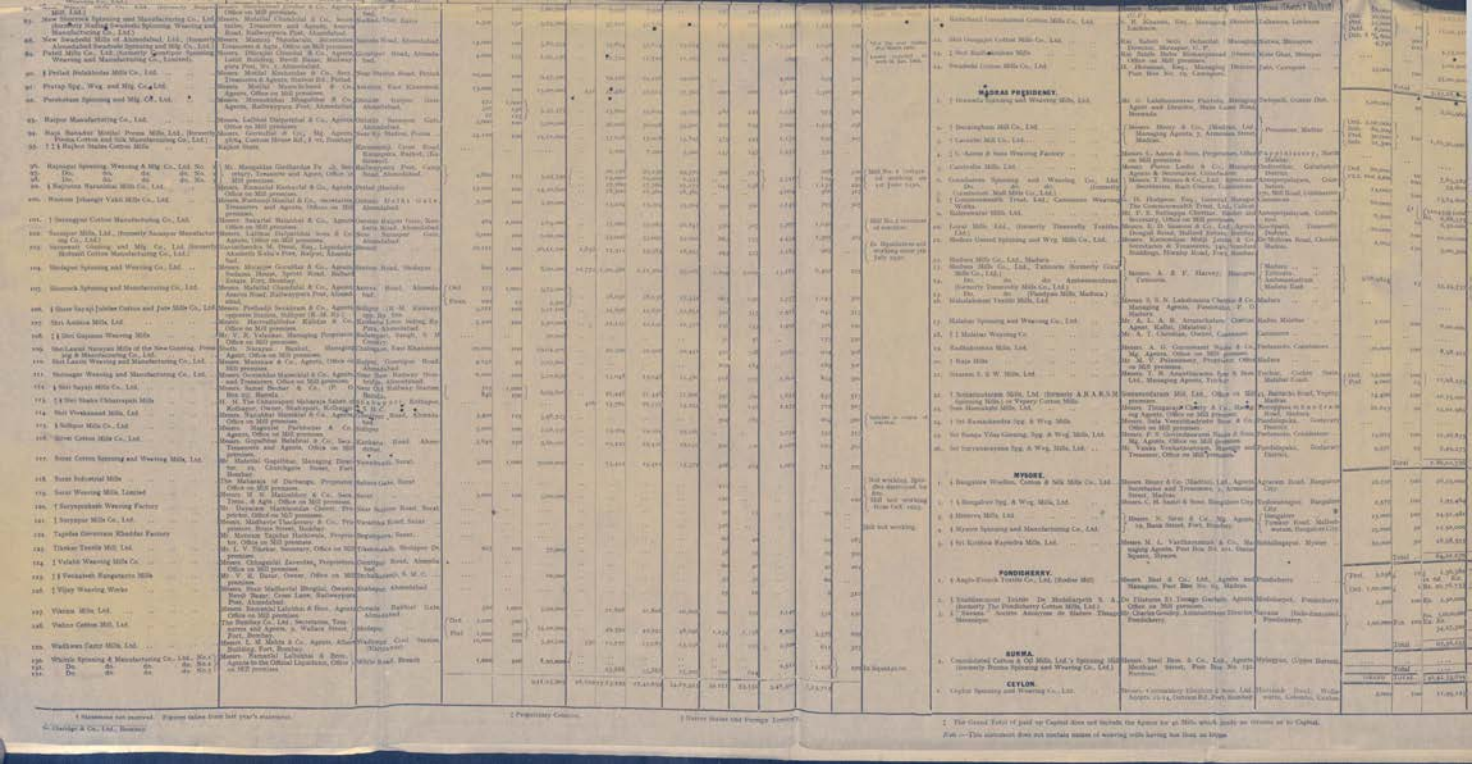
THE MILLOWNERS' ASSOCIATION, BOMBAY.

MILL STATEMENT FOR 31st AUGUST 1930.

SECOND PART.

NAME OF MILL.	NAME OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL			BORROWINGS ON DEBENTURES			Average Number of Looms at work during month.	Number of Looms.	Average Number of Spindles at work during month.	Number of Spindles.	Total No. of Hands employed (Men, Women, Young Persons and Half-timers) during month.	Remarks.
			Number of Shares.	Nominal value of each Share.	Total Amount of Capital paid up.	Mort.	Bonds.	Total.						
BOMBAY PRESIDENCY. (Other than those in the Island of Bombay.)				Rs.	Rs.									
1. Ahmedabad Advance Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Street, Fort, Bombay.	Kalupur Road, outside Delhi Gate, Ahmedabad.	40,000	100	40,00,000	10,00,000		10,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
2. Ahmedabad Autaliz Manufacturing Co., Ltd.	Messrs. Gokuldas Kahandas & Co., Agents, Office on Mill premises.	Maneklal Estate, Asarwa, Ahmedabad.	1,50,000	100	1,50,000	75,000		75,000	150	150	6,000	6,000	300	
3. Ahmedabad Cotton and Waste Mfg. Co., Ltd.	Messrs. Dhirajlal Dalpatbhai & Sons, Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	4,50,000 1,50,000 37,50,000	10/- 10/- 100	75,000 15,000 37,50,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
4. Ahmedabad Cotton Manufacturing Co., Ltd.	Messrs. Sonatlal Dantalchand & Co., Agents, Office on Mill premises.	Sonatlal Jamnagar Road, Ahmedabad.	2,00,000	100	2,00,000	50,000		50,000	500	500	20,000	20,000	1,000	
5. Ahmedabad Fine Spinning and Weaving Co., Ltd.	Messrs. Shivlal Jeshavlal & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	2,00,000	100	2,00,000				1,000	1,000	1,00,000	1,00,000	2,000	
6. Ahmedabad Ginning and Manufacturing Co., Ltd.	Messrs. Harkisandas Nanchhalal & Co., Agents, Office on Mill premises.	Railway Station, Ahmedabad.	4,00,000	100	3,99,400	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
7. Ahmedabad Industrial Mills Co., Ltd.	Messrs. Kasturbhai Lalbhai Bombay & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	4,75,000	100	4,75,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
8. Ahmedabad Jubilee Spinning and Manufacturing Co., Ltd.	Messrs. Chinanlal Nagindas & Co., Agents and Secretaries, Office on Mill premises.	Outside Dariapur Gate, P.O. Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
9. Ahmedabad Jupiter Mfg., Wvg. and Mfg. Co., Ltd.	Messrs. Fulchand Gokulbhai & Co., Agents, Office on Mill premises.	By Pass, Ahmedabad.	Ord. 6,00,000 Pref. 2,00,000	100 100	6,00,000 2,00,000	2,00,000		2,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
10. † Ahmedabad Kaiser-i-Hind Mills Co., Ltd., (formerly Ahmedabad Merchants' Spinning Mills Co., Ltd.)	Messrs. Kasturbhai Kasturbhai & Co., Agents, Office on Mill premises.	Dariapur Road, Ahmedabad.	2,00,000	100	2,00,000	75,000		75,000	500	500	20,000	20,000	1,000	
11. Ahmedabad Laxmi Cotton Mills Co., Ltd.	Messrs. Jamnadas Kanodia & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	2,00,000	100	2,00,000	50,000		50,000	500	500	20,000	20,000	1,000	
12. Ahmedabad Manufacturing and Calico Printing Co., Limited.	Messrs. Kasturbhai Lalbhai Premchand & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	10,00,000	100	10,00,000	2,00,000		2,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
13. Ahmedabad New Cotton Mills Co., Ltd.	Messrs. Harkisandas Gordhandas & Co., Ltd., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	1,00,000	100	1,00,000	50,000		50,000	500	500	20,000	20,000	1,000	
14. Ahmedabad New Standard Mills Co., Ltd., (formerly Ahmedabad New Edward Mill Co., Ltd.)	Messrs. Nathalal Nanchhalal & Co., Ltd., Managing Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	2,00,000	100	2,00,000	75,000		75,000	500	500	20,000	20,000	1,000	
15. Ahmedabad New Textile Mills Co., Ltd., No. 1 (formerly Jayant Spg. & Mfg. Co., Ltd.)	Messrs. Fulchand Gokulbhai & Co., Agents, Office on Mill premises.	Post Box No. 30, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
16. Ahmedabad Navrangpur Mills Co., Ltd.	Messrs. Himatlal Mohlal & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
17. Ahmedabad Shri Ranchhodlal Mills Co., Ltd.	Messrs. Chimanlal Manilal & Co., Secretaries, Treasurers and Agents, Dariapur Road, Ahmedabad.	Dariapur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
18. Ahmedabad Spinning and Weaving Co., Ltd.	Messrs. Kasturbhai Lalbhai & Co., Agents, Office on Mill premises.	Kalupur, Ahmedabad.	10,00,000	100	10,00,000	2,00,000		2,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
19. Arvon Mills, Ltd.	Messrs. P. M. Shah Manufacturing & Sales, Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
20. Ashrafeea Ginning and Mfg. Co., Ltd., (formerly Ahmedabad Vyapar Sahayak Spinning and Mfg. Company, Limited.)	Messrs. Mangaldas & Brothers, Secretaries, Treasurers and Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
21. Ashrafeea Spinning and Weaving Co., Ltd., (New and)	Messrs. Mangaldas and Pallabhai Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	Ord. 8,00,000 Pref. 4,00,000	100 100	12,00,000	4,00,000	1,00,000	5,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
22. Asarwa Mills (formerly Shreevallak Cotton Mills, Ltd.)	Messrs. P. Dhanbai Esq., Mortgagee in possession, Secretaries and Agents, Dariapur Road, Ahmedabad.	Asarwa Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
23. Asoka Mills, Ltd.	Messrs. Lalbhai Dalpatbhai & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Shahpur, Ahmedabad.	10,00,000	100	10,00,000	2,00,000		2,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
24. † Bacchi Spinning and Weaving Mills, Ltd., (Block Nos. 1 and 2).	Messrs. Fatehchand Kasturchand & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
25. Bajaj Spinning and Weaving Mills, Ltd.	Messrs. Devi Sons & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Near Gate, near Railway Station, Ahmedabad.	5,00,000	100	5,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
26. Bechardas Spinning and Weaving Mills Co., Ltd.	Messrs. Dayagovand S. Lodaya & Co., Agents, Office on Mill premises.	Railway Station, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
27. Bhagirath S., W. & Manufacturing Co., Ltd.	Messrs. Bhagirath Ranchhoddas & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
28. Bholabhai Mills Co., Ltd.	Messrs. Chandulal & Co., Ltd., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
29. Bhuvaldaspur Cotton Mills Co., Ltd.	Messrs. Mathuradas Mohanlal & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	4,00,000	100	4,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
30. Bhuvaldaspur Textile Manufacturing Co., Ltd. No. 1	Messrs. Fulchand Gokulbhai & Co., Secretaries, Treasurers and Agents, Post Box No. 30, Ahmedabad.	Kalupur Road, Ahmedabad.	Ord. 5,00,000 Pref. 2,00,000	100 100	7,00,000	2,00,000		2,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
31. Bharat Laxmi Cotton Mills Co., Ltd.	Messrs. Ranchhoddas Amrabhai & Co., Secretaries, Treasurers & Agents, Kankaria Railway Station, Ahmedabad.	Kankaria Railway Station, outside Kalupur Gate, Ahmedabad.	5,00,000	100	5,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
32. Bharat Spg. and Wvg. Co., Ltd., No. 1 (formerly Hathi Mills, Ltd.)	Messrs. Chandulal Kasturbhai & Co., Managing Agents, 6/10 Bank Street, Fort, Bombay.	Odhav	30,00,000	100	14,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
33. Bharat Vijaya Mills (formerly Rahil-Kapadia Spg. & Wvg. Mills Co., Ltd.)	Mr. Gordhanlal D. Patel, Proprietor, Patel Road, Dhanki.	Kalol, Kadi District	40,000	100	40,000				1,000	1,000	1,00,000	1,00,000	2,000	
34. Bharat Vijay Cotton Spinning and Weaving Co., Ltd. (formerly Baroda Industrial Cotton Spinning and Weaving Co., Ltd.)	Messrs. Bapilal Mohanlal & Co., Secretaries, Treasurers and Agents, Jubilee Street, Fort, Baroda.	Baroda	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
35. Cambay State Mills (formerly Nawab of Cambay Mills)	Messrs. Gordhandas Parekh, Secretaries and Agents, Office on Mill premises.	Cambay												
36. Chandrabhan Mills, Ltd., (formerly Ahmedabad Vishwa Cotton Mills, Ltd.)	Messrs. Balubhai Girdharlal & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
37. Chandrodaya Mills, Ltd., Viramgam (formerly Viramgam Spinning & Manufacturing Co., Ltd.)	Messrs. Chimanlal Kasturbhai & Co., Agents, Office on Mill premises.	Viramgam, Ahmedabad District.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
38. † Chhotalal Mills, Ltd. (formerly Kalol Cotton Mills Co., Limited.)	Messrs. Chhotalal Girdharlal & Co., Agents, Office on Mill premises.	Kalol, Kadi District.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
39. City of Ahmedabad Spinning and Manufacturing Co., Limited.	Messrs. Chandulal Kasturbhai & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Kankaria Road, Ahmedabad.	Ord. 4,00,000 Pref. 1,00,000	100 100	5,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
40. Commercial Ahmedabad Mills Co., Ltd.	Messrs. Dhirajlal Dalpatbhai and Thirajlal & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Dariapur, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
41. † Dee Weaving Factory	Messrs. Bhailal Amin & Co., Agents, Office on Mill premises.	Ahmedabad.												
42. § Eastern Mills, Ltd.	Messrs. H. H. Mehta & Co., Agents, Mohanal Mansion, Ellis Bridge, Ahmedabad.	Ahmedabad.	10,00,000	100	10,00,000	2,00,000		2,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
43. † Eastern Factory	Messrs. Chandulal & Co., Owners and Managers, Office on Mill premises.	Ahmedabad.												
44. Gokuli Mills, Ltd. (formerly Gokuli Water Power & Mfg. Co., Ltd.)	Messrs. Fulchand Gokulbhai & Co., Agents, Office on Mill premises.	Gokuli Pathi, Kalupur Road, Ahmedabad.	10,00,000	100	10,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
45. Gordhan Spinning and Manufacturing Co., Ltd.	Messrs. Gordhandas Jamnadas & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	Ord. 3,00,000 Pref. 2,00,000	100 100	5,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
46. Gujarat Cotton Mills Co., Ltd.	Messrs. Dhirajlal Dalpatbhai & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
47. Gujarat Ginning and Manufacturing Co., Ltd.	Messrs. Jamnadas Manekchand & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
48. Gujarat Spinning and Weaving Co., Ltd.	Messrs. Kasturbhai Lalbhai & Co., Agents, Office on Mill premises.	Kalupur, Ahmedabad.	5,00,000	100	5,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
49. Harivallabhdas Mukhtaal Mills Co., Ltd.	Messrs. Gordhandas Mathuradas & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
50. Hathising Manufacturing Co., Ltd.	Messrs. Manilal Nagindas & Co., Agents, Office on Mill premises.	Kalupur Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
51. Hatisa Mills, Ltd. (formerly Gomtee Hatisa Spinning and Weaving Co., Ltd.)	Messrs. Chandulal Kasturbhai & Sons, Agents, Saraspur Post, Ahmedabad.	Saraspur, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
52. Himatlal Manufacturing Co., Ltd.	Messrs. Himatlal Chunilalbhai & Sons, Agents, Saraspur Post, Ahmedabad.	Saraspur, Ahmedabad.	Ord. 10,00,000 Pref. 5,00,000	100 100	15,00,000	3,00,000		3,00,000	1,000	1,000	1,00,000	1,00,000	2,000	
53. † India Spg. & Wvg. Co., Ltd.	Messrs. Chandulal Kasturbhai & Sons, Secretaries, Treasurers & Agents, Ahmedabad.	Kankaria Road, Ahmedabad.	3,00,000	100	3,00,000	1,00,000		1,00,000	1,000	1,000	1,00,000	1,00,000	2,000	

NAME OF MILL.	NAME OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL			Number of Looms.	Number of Spindles.	Remarks.
			Number of Shares.	Nominal value of each Share.	Total Amount of Capital paid up.			
RAJPUTANA.				Rs.	Rs.			
1. Edward Mills Co., Ltd.	Messrs. Gaulbhai Lalla and H. S. Sutaria, Mehta, Agent, Digvijay Mansion, (Rajputana.)	Beawar	3,000	100	3,00,000			
2. Arvalee Mill, Ltd.	Messrs. Thakurdas Khetsey & Co., Secretaries, Treasurers and Agents, Beawar.	Near Ry. Station, Beawar	3,000	100	3,00,000			
3. Shahnakhan Mills Co., Ltd.	Messrs. Sheth Lakchand Kothari and Sheth Vithaldas Haridas, Secretaries, Treasurers and Agents, Beawar.	Beawar						
4. † § Maharajah Ganeshgarh Spinning Mills Co., Ltd.	Messrs. Lallubhai Chandulal & Co., Agents, Maharajah's Workshops, Maharajah.	Maharajah (Rajputana)	60,000	10	6,00,000			
5. New Worsted and Trading Co., Ltd.	Messrs. Madan Gopal Ramkumar Khandelwal, Agents, Office on Mill premises.	Jawajee Ghati, Ajmer	6,672	75	5,00,400			
		Total	54,672		14,00,400			
BERAR.								
1. Berar Manufacturing Co., Ltd.	Messrs. Kapurchand Mahadeoji & Co., Agents, Lloyd Building, Queens Road, Ballard Estate, Fort, Bombay.	Badnera	4,500	100	4,50,000			
2. T. H. S. Subzabandi Vegetable Products Spg. and Wvg. Co., Ltd. (formerly Amrit Cotton Mills, Ltd.)	Messrs. Subzabandi Exhibitions, Proprietors, Shahpur Road, Gulbarga.	Gulbarga	1,500	100	1,50,000			
3. Savalram Narayanrao Mill Co., Ltd.	Messrs. Savalram Ramprasad, Agent, Akola (Berar).	Tajnapeth, Akola	1,500	100	2,25,000			
4. Washim Mills, Ltd.	Messrs. V. H. Deshmukh & Co., Secretaries, Treasurers & Agents, Basimah.	Khadpur, Amraoti Dist.	10,000	100	10,00,000			
		Total			18,75,000			
CENTRAL PROVINCES.								
1. Bengal-Nagpur Cotton Mills, Ltd.	Messrs. Shaw, Wallace & Co., Managing Agents, Port Trust Building, Ballard Estate, Fort, Bombay.	Raj-Nandgaon, C. P.	Ord. 30,000 Pref. 5,000	100 100	35,00,000	10,00,000		
2. Burhanpur Textile Mfg. Ltd.	Messrs. Lowndes, Lambert, Holmes & Co., Secretaries, Treasurers and Agents, 121, Mahatma Gandhi Road, Fort, Bombay.	Nimar District, C. P.	40,000	100	40,00,000			
3. Central India Spinning, Weaving and Mfg. Co., Ltd. (Empress Mills)	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Street, Fort, Bombay.	Nagpur, C. P.	Ord. 40,000 Pref. 10,000	100 100	40,00,000			
4. Model Mills, Nagpur, Ltd.	Messrs. Ramdas Sitaram Deshpande & Co., Agents, Lloyd Bldg., Graham Road, Ballard Estate, Fort, Bombay.	Nagpur, C. P.	Ord. 40,000 Pref. 30,000	100 100	70,00,000			
5. Nowrosjee Wadia Cotton Spinning, Weaving and Manufacturing Co., Ltd.	Messrs. Nowrosjee Wadia & Sons, Managing Agents, Office on Mill premises.	Pulgaon, Dist. Wardha	Ord. 40,000	100	40,00,000			Spindles will commence work in November 1930.
6. Pulgaon Cotton Spinning, Weaving and Manufacturing Co., Ltd.	Messrs. Lakhmichand Agrawal & Ramchand Dhanjee Gwalji Agrawal, Managing Agents, Office on Mill premises.	Pulgaon, Dist. Wardha	Ord. 40,000	100	40,00,000			
7. Raj Rajeshwar Hanuman Agricultural Spinning and Weaving Mill.	Mr. Balmukund Bajoria, Proprietor, Messrs. Balmukund Bajoria & Sons, (Private Contract), Yarn Merchants, Cloth Merchants, Commission Agents, Nagpur, C. P.	Bhiwapatnah, Dist. Wardha	10,000	100	10,00,000			
8. The Saheli Ratanlaxmi Mohota Spinning & Weaving Mill.	Messrs. Manekchand Mohota, M.L.C. & Gopikisan Mohota (Proprietorship Concern), Managing Agents, Office on Mill premises.	Do.						
9. Seth Jugalkishore Birla, Ltd. (formerly Gokulchand Narayandas Cotton Manufacturing Co., Ltd.)	Messrs. Marigaddi Birla & Co., Agents, Lalbhavan, Ahmedabad.	Mundal, Jamnagaon, C. P.	30,000	100	30,00,000			
		Total			3,15,00,000			
HYDERABAD (NIZAM'S TERRITORY).								
1. † Aziznagar Mills, Ltd.	Messrs. Dragonpalli Iyer & Co., Agents, Victoria Buildings, Fort, Bombay.	Aziznagaon, Deccan	1,500	100	1,50,000			
2. † Deccan Paisajee Jhangargadi Mills, Ltd.	Messrs. Dragonpalli Iyer & Co., Agents; 13, St. John's Rd., Secunderabad. (Deccan)	Jhangargadi, (Deccan)	3,000	100	3,00,000			
3. † Hyderabad (Deccan) Spinning and Weaving Co., Ltd.	Messrs. Kasturchand, Hiranand & Co., Ltd., Kilmajah, Secretaries, Treasurers and Agents, Hyderabad, Deccan. Messrs. Lallubai & Co., Attorneys, Kasturchand Lane, Fort, Bombay.	Hyderabad, (Deccan)	1,500	100	1,50,000			
4. † Nalgonda Gunji Kalluvagu Mills Co., Ltd.	Messrs. Dardanus Sukhlaji Laxmi Agents (13, Pherozeshah Road, Secunderabad (Deccan).	Kalluvagu, Deccan	1,100	100	1,10,000			
5. † Osmanabad Mills, Ltd.	Messrs. Canonsburg Elevators & Jute Co., Agents, 21/23, Outram Road, Fort, Bombay.	Nanded (Nizam's State Rly.)	2,000	100	2,00,000			
		Total			10,10,000			
CENTRAL INDIA.								
1. Akaut Mills Co., Ltd.	Messrs. Hamchand Hirachand, Secretaries, Treasurers and Agents, Dhanpatpura City, Nagpur.	Akaut, Gwalior	30,000	100	30,00,000			
2. † Central India Spinning, Weaving and Mfg. Mills Co., Ltd.	Messrs. Kilachand, Devchand & Co., Agents, Office on Mill premises.	Bhawanipur, Circle, Gwalior						
3. † Gwalior Spinning, Weaving and Mfg. Mills Co., Ltd.	Messrs. Fatehchand Kothari and Sheth Kanhaiyalal Chhaganlal, Agents, Office on Mill premises.	Indore City	30,000	100	30,00,000			
4. † M. B. The Malwatta Spinning and Weaving Mills Co., Ltd., Limited.	Messrs. Narayandas Hukmichand & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Indore City	30,000	100	30,00,000			
5. † Malwa Cotton Mills, Ltd.	Messrs. Kilachand, Devchand & Co., Agents, Office on Mill premises.	Indore City	30,000	100	30,00,000			
6. † Malwa Textile Mills, Ltd.	Messrs. Kilachand, Devchand & Co., Secretaries, Treasurers and Agents, Office on Mill premises.	Indore City	30,000	100	30,00,000			
7. † Nagpur Cotton Mfg. & Wvg. Mills, Ltd.	Messrs. Jugmandi Vaishnav & Co., Managing Agents, Sitabuldi Fampa, Nagpur.	Nagpur, Central India	30,000	100	30,00,000			
		Total			1,80,00,000			
BENGAL PRESIDENCY.								
1. Bengal Luxmi Cotton Mills, Ltd.	Messrs. The Bengal Textile Agency (Managing Agents of), 10, Clive Row, Calcutta.	Bhatpur, Serampur, Dist. Hooghly, Bengal.	12,500	100	12,50,000			
2. Bharat Advertising Centre, Ltd.	Messrs. Sital Prasad Khetan Prasad, Agents, 21 and 23, Bentinck Street, Calcutta.	Jagacha Road, Howrah	Ord. 2,00,000	100	2,00,000			
3. Howrah Cotton Mills Co., Ltd.	Messrs. Kettlewell, Bullen & Co., Ltd., Agents, 21, Strand Road, Calcutta.	Sankrail, Dist. Howrah	Ord. 10,000 Pref. 15,000	100 100	25,00,000			
4. Hukumchand Cotton Mills, Ltd.	Messrs. H. B. Dalal, S. M. Thadi and S. L. Bhatt, Managing Directors, 6, Armenian Ghauka Row Street, Armenian Ghauka.	Chandernagore, Bengal	3,00,000	100	4,50,000			
5. Gondlay Mills, Ltd., No. 1	Messrs. Kettlewell, Bullen & Co., Ltd., Agents, 21, Strand Road, Calcutta.	Howrah, Dist. Howrah	Ord. 14,000	100	14,00,000			
6. Do. — 2			Pref. 6,000	100	6,00,000			
7. Do. — 3			Pref. 30,000	100	30,00,000			
8. Kamarhati Cotton Mills, Ltd. (formerly Alliance Cotton and Jute Works, Ltd.)	Messrs. Kettlewell, Bullen & Co., Ltd., Agents, 21, Strand Road, Calcutta.	Kamarhati, Dist. 24-Parganas	Ord. 10,000 Pref. 10,000	100 100	20,00,000			
9. Kanoria Jute Mfg. Co., Ltd., (New Mills).	Messrs. Kanoria Jute Mfg. Co., Ltd., Managing Agents, 6, Royal Exchange Place, Calcutta.	Bhatpara, Dist. 24-Parganas	Ord. 10,000 Pref. 5,000	100 100	15,00,000			
10. Kinlay Mills, Ltd.	Messrs. Kettlewell, Bullen & Co., Ltd., Agents, 21, Strand Road, Calcutta.	Howrah, Dist. Howrah	Ord. 10,000 Pref. 10,000	100 100	20,00,000			
11. Lee Mill Co., Ltd.	Messrs. Kettlewell, Bullen & Co., Ltd., Agents, 21, Strand Road, Calcutta.	Howrah, Dist. Howrah	Ord. 10,000 Pref. 10,000	100 100	20,00,000			



NERS' ASSOCIATION, BOMBAY.

TEMENT FOR 31st AUGUST 1930.

SECOND PART.

Average Number of Hands employed daily.	Total No. of days worked from 1st Sept. 1929 to 31st Aug. 1930.	Remarks.	NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND OFFICE ADDRESSES.	SITUATION OF MILL.	CAPITAL. Number of Shares.	CAPITAL. Nominal value of each Share.	CAPITAL. Total amount of Capital paid up.	NUMBER OF SPINDLES. Mule.	NUMBER OF SPINDLES. Ring.	NUMBER OF SPINDLES. Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of Cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed daily.	Total Number of days worked from 1st Sept. 1929 to 31st Aug. 1930.	Remarks.
			RAJPUTANA.				Rs.	Rs.										
1,169	300		1. Edward Mills Co., Ltd.	Messrs. Gadhmal Loda and R. S. Kunwar Motilal, Agents, Diggi Street, Beawar. (Rajputana)	Beawar	1,200	500	6,00,000	4,200	11,296	15,496	15,436	318	312	5,1 2	853	300	
900	299		2. Krishna Mills, Ltd.	Messrs. Thakurdas Khimraj & Co., Secretaries, Treasurers and Agents, Beawar (Rajputana)	Near Ry Station, Beawar	1,400	500	7,00,000	3,624	12,474	16,098	16,098	400	414	5,090	915	303	
724	298		3. Mahalakshmi Mills Co., Ltd.	Messrs. Sheth Lalchand Kotari and Seth Vithaldas Rathi, Secretaries, Treasurers and Agents, Beawar.	Beawar	12,000	100	12,09,000	..	8,800	8,800	8,748	256	232	1,452	479	302	
1,156	302		4. ‡ ‡ Maharajah Kishengarh Soorvag Mills Co., Ltd. (Transformed)	Messrs. Callianji Damodhar & Co., Agents, Madanganj, Kishengarh.	Kishengarh (Rajputana)	60,600	10	6,00,690	10,080	6,416	16,496	16,000	..	..	3,600	473	..	
156	130	Closed since 28th February 1930.	5. New Weaving and Trading Co., Ltd.	Messrs. Madan Gopal Purshottamdas Khansa, Agents, Office on mill premises.	Ajmergar Ghati, Ajmer	5,075	25	1,25,675	..	..	..	72	30	..	106	100	312	
3,025	300						Total ..	24,25,965	17,904	38,906	56,810	56,282	1,106	1,023	14,208	2,772	..	
853	302		**BERAR.**															
1,823	304		1. Berar Manufacturing Co., Ltd.	Messrs. Kasturchand Dadabhoy & Co. Agents, Lloyd Building, Graham Road, Ballard Estate, Fort, Bombay.	Badnera	4,750	100	3,50,000	..	19,908	19,908	19,793	360	339	5,414	932	304	
362	300		2. ‡ R. S. Reekchand Gopaldas Mohota Spg. and Wvg. Mills, Akola (formerly Akola Cotton Mills, Ltd.)	Seth Bhikanchand Reekchand, Proprietor, Hinghanghat.	Akola	..	..	....	1,068	21,408	22,476	22,733	438	412	5,039	1,560	312	
..	..	Not working since 1927.	3. Savatram Ramprasad Mills Co., Ltd.	Seth Savatram Ramprasad, Agent, Akola (Berar.)	Talapatrh, Akola	1,310	500	7,35,000	..	11,852	11,852	11,344	256	225	2,581	801	306	
956	303		4. Vadarbha Mills, Berar, Ltd.	Messrs. V. H. Deshmukh & Co., Secs. Treas. & Agents, Amraoti	Ellichpur, Amraoti Dist ..	20,237	100	16,64,200	..	10,684	10,684	10,684	272	243	1,961	611	312	
2,941	299						Total ..	29,69,200	1,068	63,852	64,720	63,574	1,346	1,144	17,995	4,010	..	
1,233	302		**CENTRAL PROVINCES.**															
1,815	300		1. Bengal-Nagpur Cotton Mills, Ltd.	Messrs. Shaw, Wallace & Co., Managing Agents, Post Box No. 70, 4, Bankshall Street, Calcutta.	Raj-Nandgaon, C. P.	Ord. 90,000 Pref. 3,000	100 100	12,00,000	..	31,732	31,052	31,443	625	625	6,151	2,072	3109	
776	300		2. Burhanpur Tapti Mill, Ltd.	Messrs. Cowasji Dinshaw & Brothers Secretaries, Treasurers and Agents, 121 Meadows Street, Fort, Bombay.	Burhanpur, Lal Bag Nimar District, C. P.	12,000	100	12,00,000	..	25,344	25,344	24,679	497	486	5,731	1,581	300	
1,466	302		3. Central India Spinning, Weaving and Mfg. Co., Ltd (Empress Mills)	Messrs. Tata Sons, Ltd., Agents, Bombay House, 24, Bruce Street, Fort, Bombay	Nagpur, C. P. ..	Ord. 46,875 Pref. 10,000	100 500	96,87,500	..	1,00,960	1,00,960	99,858	2,196	2,157	21,828	7,266	3716	
959	305	Spindles will commence work in November 1930.	4. Model Mills, Nagpur, Ltd.	Messrs. Bansilal Abirchand Dadabhoy & Co., Agents, Lloyd Bldg., Graham Road, Ballard Estate, Fort, Bombay.	Umrer Road, Nagpur, C. P.	37,337	250	93,34,250	..	52,408	52,408	50,152	1,021	1,018	10,378	3,158	321	
1,514	300		5. Pulgaon Cotton Spinning, Weaving and Manufacturing Co., Ltd.	Seth Laxmanarayan Agarwal & Ramchandra Dhanji Gadgil Managing Directors, Office on Mill premises.	Pulgaon, Dist. Wardha C. P.	Ord. old 1,000 Do. new 2,000	300 250	9,09,250	..	16,032	16,032	15,596	225	215	3,343	972	306	
725	196 306	109 270	6. ‡ Rai Bahadur Bansilal Abirchand Spinning and Weaving Mill.	Rai Bahadur Sir Bissordas Inga, Kt., & Bros. (Private Owners), Victoria Road, Civil Lines, Sir Kasturchand Buildings, Nagpur, C. P.	Hingnghat, Dist. Wardha, C. P.	....	..	27,69,043	..	31,276	31,276	28,724	718	575	5,690	1,583	312	
1,525	302		7. ‡ Rai Saheb Bakchand Mohota Spinning & Weaving Mill	Seth Mathuradas Mohota, M.L.C. & Gopaldas Mohota (Private Owners), Hinganghat.	Do. do. ..	....	..	....	..	21,672	21,672	20,420	413	382	4,322	1,386	320	
2,617	300		8. Raja Gokuldas Mills Ltd. (formerly Gokuldas Hathibhadan Cotton Manufacturing Co., Ltd.)	Messrs. Mangaldas Mehta & Co., Agents, Lakhawaja, Ahmedbad	Hanital, Jubbulpore, C. P.	6,000	100	6,00,000	..	17,440	17,440	16,159	452	420	1,838	880	295	
1,455	298						Total ..	3,57,90,043	..	3,99,784	3,99,784	2,86,991	5,843	5,679	57,315	18,901	..	
854	304		**HYDERABAD (NIZAM'S TERRITORY.**															
1,118	310		1. § Aurungabad Mills, Ltd.	Messrs. Dorawami Iyer & Co., Agents, 32, Victoria Buildgs., Fort, Bombay.	Aurungabad, Deccan	1,200	1,000	6,42,000	8,380	7,476	16,056	14,537	228	192	1,938	693	312	
1,183	307		2. § Dewan Bahadur Ramgopal Mills, Ltd.	Messrs. Lachminarain Ramgopal & Son, Ltd Agents, 23, St. John's Rd., Secunderabad	Chikgurhla, Hyderabad (Deccan)	3,996	400	23,98,400	..	16,376	16,376	15,445	303	213	2,321	668	303	Mill not working from 1st February 1926.
612	307		3. § Hyderabad (Deccan) Spinning and Weaving Co., Ltd	Messrs. Ramanuah Bhoomiah and Venkata Krishnah, Secretaries, Treasurers and Agents, Hyderabad. Messrs. Ewart Latham & Co., Atherton House, Fort House, Tamarind Lane, Fort, Bombay.	Hyderabad, (Deccan)	700	1,000	7,00,000	..	17,320	17,320	..	273	..	..	..	..		
748	277																	
1,855	308		4. § Mahaboob Shahi Kulburga Mills Co., Ltd. ..	Messrs. Dayaram Sonajirao Lahoti, Agents, 133, Presidergast Road, Secunderabad (Deccan).	Gulburga, Deccan ..	1,180	500	5,93,000	..	28,864	28,864	28,419	400	377	4,263	1,389	310	
1,906	298		5. § Qamarshahi Mills, Ltd.	Messrs. Currimbhoy Ebrahim & Sons, Ltd Agts., 12/14, Outram Road, Fort, Bombay.	Nanded (Nizam's Dominions)	50,000	100	37,04,250	..	24,708	24,708	24,342	429	410	5,728	1,308	324	
							Total ..	80,37,650	8,580	94,044	1,02,624	87,903	1,625	1,315	13,044	4,059	..	
1,639	308		**CENTRAL INDIA.**															
530	304		1. § Dhanji Mills Co., Ltd.	Messrs. Binodiram Balchand, Secretaries, Treasurers and Agents, Jhabrapatan City, Rajputana.	Ujjain, Gwalior ..	20,000	100	20,00,000	..	26,384	26,384	25,750	742	705	1,073	1,292	320	
..	..		2. ‡ ‡ Cotton Ginning, Spg. and Wvg. Mills ..	Khan Sahib Nasrullah Haji Abdul Munirudin, Proprietor, Office on Mill premises.	Hijatpura, Ujjain, Gwalior C. India.	....	..	....	..	18,300	18,300	16,000	400	370	2,540	720	303	
2,203	310		3. H. H. The Maharaja Spinning and Weaving Mills Ltd.	Messrs. Nandalal Bhandari and Sons, Ltd., Lessee, State Mills, Indore.	Indore City ..	9,073	100	9,07,300	..	17,340	17,340	12,638	303	480	2,600	856	300	
..	..	Not working since 19th April 1923.	4. § Hukumchand Mills, Ltd.	Messrs. Sarupchand Hukamchand & Co. Secretaries, Treasurers and Agents, Office on Mill premises.	Indore City ..	20,450	100	20,13,000	468	39,999	40,467	40,136	1,182	1,130	6,838	2,784	306	
844	277			Messrs. Currimbhoy Ebrahim & Sons, Ltd		....	..	43,132	42,132	42,432	1,293	1,280	..	2,736	300			
608	177	Mill caught fire in Dec., 1929 and was closed upto 18th May 1930.	5. ‡ Indore Malwa United Mills, Ltd., Old Mills (No. 1.) Do. do. do. New Mills (No. 2.)	Secretaries, Treasurers and Agents, Currimbhoy House, 12-14, Outram Road, Fort, Bombay.	Indore ..	20,000	500	20,00,000	2,112	960	3,144	2,851	70	30	13,320	839	197	
494	300		6. ‡ Jiyajeerao Cotton Mills, Ltd.	Messrs. Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	Gwalior, near Motor Road Station, G. I. P. Ry.	3,50,000	10	30,00,360	..	28,976	28,976	28,976	773	772	14,766	2,079	3210	
1,532	306		7. § Kalyanmal Mills, Ltd.	Messrs. Tilokchand Kasturchand & Co. Secretaries, Treasurers & Agents, Office on Mill premises	Sitnath Camp, Indore	42,000	100	41,35,380	..	32,440	32,440	32,121	1,021	1,020	6,577	2,155	306	
847	314		8. § Nandalal Bhandari Mills, Ltd.	Messrs. Nandlal Bhandari and Sons Agents, Office on Mill premises.	Indore City ..	30,000	100	30,00,000	140	28,396	28,446	14,827	648	473	3,523	1,000	306	
912	298		9. § Rajkumar Mills, Ltd.	Sir Sarupchand Hukamchand & Co. Agents, Office on Mill premises.	Indore City ..	21,000	100	20,30,220	..	19,728	19,728	17,030	525	525	4,322	1,323	306	
1,013	298		10. § Sipra Cotton Spg. & Wvg. Mills, Ltd. ..	Messrs. Sorabjee Mayashanker & Co. Secretaries, Treasurers and Agents Office on Mill premises.	Ujjain, Gwalior State ..	15,000	100	17,88,103	..	15,090	15,090	..	398	..	..	..	..	Mill not working since 20th February 1924.
70	..		11. § Sonadesh Cotton and Flour Mills, Ltd. ..	Messrs. Jagannath Narayan & Co., Managing Agents, Sihath Camp, Indore.	Indore City ..	20,000	100	19,52,300	..	12,048	12,048	10,002	324	307	4,027	921	301	
33	..						Total ..	2,29,59,343	2,790	2,84,296	2,87,086	2,43,765	7,822	7,083	64,532	16,277	..	
1,186	304		**BENGAL PRESIDENCY.**															
1,160	300		1. Bengal Laxmi Cotton Mills, Ltd.	Messrs. The Bengal Textile Agency Managing Agents., 26, Pollock Street, Calcutta.	Mahesh Serampore, Dist. Hooghly, Bengal.	12,782	100	17,78,200	..	30,352	30,352	33,372	724	710	4,000	1,655	306	
83	276					Ord. 2,00,000	100											
2,760	283		2. Bharat Abhyuday Cotton Mills, Ltd.	Messrs. Sital Prasad Khaitan & Sons, 31 and 31/1, Bortolla Street, Calcutta.	Goosery Road, Howrah, Bengal.	Pref. 10,000 18,000	100 100	30,00,000 18,00,000	18,174 ..	26,178 26,672	44,352 26,672	43,556 25,791	266 ..	266 ..	4,598 8,297	1,457 1,748	306 302	
3	3		3. Howrah Cotton Mills Co., Ltd.	Messrs. Kettlewell, Bullen & Co., Ltd. Agents, 21, Strand Road, Calcutta.	Howrah, Dist. Howrah.	3,00,000	10	23,69,048	..	21,008	21,008	17,979	468	457	1,413	802	300	
804	300		4. Hukeswari Cotton Mills, Ltd.	Messrs A. B. Goha, B. M. Banik and S. K. Dey, Managing Directors, 5, Anandachandra Roy Street, Armanitola, Dacca.	Dhanganjhy Narayanganj (Dacca.)	....	..	12,960	12,960	12,852	..	..	..	3,213	666	306	No Machinery in Nos. 1 & 2 Mills. Machinery in No. 1 Mill stopped from May 1926.
1,086	299		5. Dinshaw Mills, Ltd., No. 1	Messrs. Kettlewell, Bullen & Co. Secretaries, 21, Strand Road, Calcutta.	Shamnagar, Districts 24-Parganahs.	Ord. 14,000	100	19,00,000	..	32,400	32,400	31,619	13	6	6,382	2,388	305	
1,963	296		6. Do. .. 2			Pref. 20,000	100	80,00,000	1,440	72,248	73,688	73,588	1,742	1,741	13,842	5,850	306	
1,173	304		7. Do. .. 3			Ord 6,00,000	10	1,25,000	..	..	..	..	..	..	..	..	..	Started working in September 1930.
803	304		8. Do. .. 4				25	25,000	..	..	..	26	..	..	..	..	..	
1,163	294		9. Kesoram Cotton Mills, Ltd (formerly Allied Cotton and Dye Works, Ltd.)	Messrs Birla Bros., Ltd. Agents, 8, Royal Exchange Place, Calcutta.	41, Garden Reach Road, Calcutta.	12,000	25	3,00,000	..	..	..	..	..	..	..	..	..	
145	294		10. Mahalaxmi Cotton Mills, Ltd., (New Mills) ..	Messrs. H. Datta & Sons, Agents, 13 Clive Row, Calcutta.	Pilta, 24 Parganas (Bengal)	1,20,000	10	1,25,000	..	..	..	..	..	..	..	..	..	
..	..	In Voluntary Liquidation. Mill closed from 28th February 1928.	11. Mohini Mills, Ltd.	Messrs. Chakravarti Sons & Co. Managing Agents, Mohini Babu's Road, Kushtia	Kushtia ..	1,20,000	100	13,90,413	..	9,424	9,424	8,828	225	324	917	580	98 266 94 296	
343	305		12. New Ring Mill Co. Ltd.	Messrs. Kettlewell, Bullen & Co., Ltd. Agents, 21, Strand Road, Calcutta.	Baleshwar, P. O. Chitpura, Dist. Howrah, Bengal.	Pref. 3,000 Ord. 3,000	100	6,00,000	..	23,904	23,904	..	..	..	..	..	..	Not working.
..	..	Mill not working.	13. ‡ ‡ Rampooria Cotton Mills Co. (formerly Shri Narsing Cotton Mill).	Messrs. Hanurimull Heeralal, Owners	Serampore, Mahesh, E. I. Ry. (Bengal).	....	..	....	..	..	..	324	321	..	312	..	..	
1,452	305		14. ‡ Hiralal Mills, Ltd.	Messrs. Sadharan Talatali Proprietors, Gomika Building, 29, Bansitolla Street, Calcutta.	122, Old Goosery Road, Howrah.	....	..	....	..	27,036	27,036	26,804	..	..	5,727	1,704	303	
1,452	305		15. ‡ Ramkrishna Cotton Mills Co. (formerly Goosery Cotton Mills).		Shish Ghosh Lane, Bolar, (Howrah Dist.)	....	..	....	..	18,732	18,732	16,936	467	398	2,559	758	303	
..	..		16. ‡ Do. do. No. 2 (formerly Jayadia Cotton Mills, Ltd.).		Goosery, Salkia, P. O.	....	..	....	..	11,920	11,920	11,820	..	..	1,176	1,176	310	
			17. ‡ Victoria Cotton Mills	Clarence George Ashworth, Kut, Bombay														

	Mill caught fire in Dec. 1929 and was closed upto 15th May 1930.	6.	Do. do. do. New Mills (No. 2)	Messrs. Hukumchand Mills Ltd., Agents, Co. Secretaries, Treasurers and Managing Agents, Currimbhoy House, 12-14, Ostrain Road, Fort, Bombay.	Indore	..	..	20,000	100	20,00,000	..	43,133	43,133	40,422	5,998	1,382	12,350	2,750	300	
		7.	‡ Hukumchand Cotton Mills, Ltd.	Messrs. Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	Dewas	..	..	3,50,000	10	30,00,300	..	28,976	28,976	26,972	773	772	14,256	2,079	300	
		8.	‡ Kalyanmal Mills, Ltd.	Messrs. Tillockchand Kalyanmal & Co. Secretaries, Treasurers & Agents, Office on Mill premises.	Sitlath Camp, Indore	..	..	42,000	100	42,53,500	..	32,449	32,449	32,122	1,004	1,010	6,377	2,253	310	
		9.	‡ Nanabhai Bhandari Mills, Ltd.	Messrs. Nanabhai Bhandari and Sons, Agents, Office on Mill premises.	Indore City	..	..	30,000	100	30,00,000	140	28,308	28,448	14,827	648	472	2,543	1,000	306	
		10.	‡ Rajkumar Mills, Ltd.	Sir Sarupchand Hukamchand & Co. Agents, Office on Mill premises.	Indore City	..	..	21,000	100	20,50,110	..	19,708	19,708	17,950	323	325	4,325	1,525	306	
		11.	‡ Sipra Cotton Spg. & Wvg. Mills, Ltd. ..	Messrs. Sorabjee Mayashanker & Co. Secretaries, Treasurers and Agents, Office on Mill premises.	Ujjain, Gwalior State	..	..	25,000	100	17,88,193	..	13,000	13,000	..	398	..	..	..	..	Mill not working since 29th Feb. 1924
		11.	‡ Swadeshi Cotton and Flour Mills, Ltd. ..	Messrs. Jagannath Narayan & Co., Managing Agents, Silkath Camp, Indore.	Indore City	..	..	20,000	100	19,51,500	..	12,648	12,648	10,092	324	307	4,977	921	301	
							Total ..			2,29,59,343	2,790	2,84,209	2,87,000	2,43,763	7,822	7,083	84,535	16,977	..	
			BENGAL PRESIDENCY.																
		1.	Bengal Lorami Cotton Mills, Ltd.	Messrs. The Bengal Textile Agency Managing Agents, 28, Pollock Street, Calcutta.	Mahesh, Serampore, Dist. Hooghly, Bengal.	..	..	17,782	100	17,78,200	..	36,552	36,552	33,372	724	710	4,090	1,653	306	
		2.	Bharat Abhyuday Cotton Mills, Ltd.	Messrs. Sital Prasad Kharag Prasad, Agts. 31 and 31/1, Burtolla Street, Calcutta.	Goosery Road. Howrah. Bengal.	..	..	Ord. 2,00,000 Pref. 10,000	100 100	30,00,000	18,174	26,176	44,350	43,550	266	266	6,598	1,457	306	
		3.	Howrah Cotton Mills Co., Ltd.	Messrs. Kettlewell, Bullen & Co., Ltd. Agents, 21, Strand Road, Calcutta.	Howrah, Dist. Howrah. Bengal.	..	..	18,000	100	18,00,000	..	46,072	46,072	45,791	..	..	8,207	1,748	305	
		4.	Dhakeswari Cotton Mills, Ltd.	Messrs. A. B. Guha, R. M. Banerjee and S. K. Basu, Managing Directors, 6, Ananda Chandra Roy Street, Armanitola, Dacca.	Ghatgaon, Narayanganj. (Dacca.)	..	..	3,00,000	10	23,80,948	..	21,000	21,000	17,979	460	457	1,413	600	307	
		5.	Dunbar Mills, Ltd., No. 1	Messrs. Kettlewell, Bullen & Co., Secretaries, 21, Strand Road, Calcutta.	Shamnagar, Dist. 24 Parganahs.	Ord. 14,000	100	19,00,000	..	12,960	12,960	12,822	..	..	..	..	..	..	No Machinery in No. 2 & 3 Mills. Mule Spindles in No. 1 Mill stopped from May 1926.
		6.	Do .. 2			..				..	..	..	..	..	..	..	..	..	
		7.	Do. .. 3			..				..	..	..	..	..	..	..	..	..	
		8.	Do. .. 4			Pref. 5,000				32,400	32,400	32,010	12	6	6,382	1,358	305	
		9.	Kesoram Cotton Mills, Ltd (formerly Allied Cotton and Dye Works, Ltd.)	Messrs Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	41, Garden Reach Road, Calcutta.	Pref. 20,000 Ord. 6,00,000	100 10	80,00,000	1,440	72,248	73,688	73,688	1,742	1,742	13,842	3,650	306	Started working in September 1930.
		10.	Mahalaxmi Cotton Mills, Ltd., (New Mills) ..	Messrs. H. Datta & Sons, Agents, 13 Clive Row, Calcutta.	Dattabad, 24 Parganas (Bengal).	Ord.		80,000	25	1,35,000	..	..	..	..	..	..	..	..	
		11.	Mohini Mills, Ltd.	Messrs. Chakravarti Sons & Co., Managing Agents, Mohini Babu Road, Naihati.	Naihati ..			12,000	25	13,59,413	..	9,424	9,424	8,828	423	391	947	602	306 wg. 295	
In Voluntary Liquidation, Mill closed from 28th February 1924.		11.	New Ring Mill Co. Ltd	Messrs. Kettlewell, Bullen & Co., Ltd. Agents, 21, Strand Road, Calcutta.	Fuleshwar, P. O. Uluberia Dist. Howrah, Bengal.	Pref. 3,000 Ord. 3,000	100	8,00,000	..	23,904	23,904	..	..	..	..	..	..	..	Not working.
		13.	‡ ‡ Ramprocra Cotton Mills Co. (formerly Shri Narsingh Cotton Mill).	Messrs. Hazarimall Hemraj, Dealers, 148, Cotton St., Calcutta.	Serampore, Mohesh, E. I. Ry. (Bengal).	....	..	....	....	....	....	....	324	321	..	..	312	..	
Mill not working.		14.	‡ Shree Radha Krishna Cotton Mills No. 1 (formerly Goosery Cotton Mills)	Messrs. Sadhuram Tularam, Proprietors, Goenka Building, 26, Samtolla Street, Calcutta.	122, Oil Gluserry Road, Howrah.	....	..	....	....	27,056	27,056	26,802	..	..	..	..	1,727	760	303	
		15.	‡ Do. do. No. 2 (formerly Jajodia Cotton Mills, Ltd.).		Girish Gosh Lane, Belur, (Howrah Dist.)	....	..	....	....	18,732	18,732	16,939	467	308	2,559	736	303	
		16.	‡ Victoria Cotton Mills	Clarence George Ashworth, Esq., Receiver c/o Messrs. Lovelocks & Lewes, 4 Lyons Range, Calcutta. ‡ ‡	Goosery, Salkia, P. O. Howrah District.	....	..	....	....	11,920	11,820	..	..	..	..	..	1,172	240	310	
Mill commenced work on 18th Nov. 1929.							Total ..			2,10,02,363	10,614	3,38,850	3,52,466	3,23,607	4,452	4,179	52,859	16,143	..	
			PUNJAB.																
		1.	‡ Bankteshear Cotton Mills (formerly Amritsar Cotton Mills Co., Ltd.)	Messrs. Hargobindrai Mathradas, Owners, Office on Mill premises.	Grand Trunk Road, Amritsar ..	....	..	....	....	13,552	8,552	22,102	20,168	232	252	3,733	850	308	
		2.	Birla Cotton Spinning and Weaving Mills, Ltd (formerly Hanoman and Mahadeo S. & W. Mills).	Messrs. Birla Bros., Ltd., Agents, 8, Royal Exchange Place, Calcutta.	Subzimundi, Delhi ..	1,50,000	10	13,10,000	..	17,920	17,920	17,616	494	480	9,677	1,306	310	
Not working. Mill is being reorganised.		3.	Delhi Cloth and General Mills Co., Ltd. No. 1	Messrs. Lala Madan Mohan Lal & L. Shri Ram, Agents, Office on Mill premises.	Rohtak Road, Delhi ..	42,000	23	10,00,000	..	9,176	11,600	20,734	19,002	774	726	7,223	2,725	292	
		4.	Do. do. do. No. 2							884	21,288	22,172	21,130	777	712	5,043	2,449	..	*Not working since March 1927.
		5.	† Goenka Cotton Spinning & Weaving Mills Co., Ltd.	Messrs. Parasram Harnandrai, Mg. Agents, Khatra Tobacco, Delhi.	Grand Trunk Road. Delhi.	....	100	9,98,200	..	..	..	..	306	..	..	..	..	..	
		6.	‡ Guru Ram Dass Spg., Wvg. and Ginning Cotton Mills.	Messrs. Jawahar Singh Sundarsingh, Barbar, Proprietors, Office on Mill premises.	Grand Trunk Road. Amritsar, Punjab.	.. ..	..	....	10,000	5,000	15,000	10,450	199	70	2,452	419	308	
		7.	‡ Laxmichand Jeypooria Spg. & Wvg. Mills (formerly Shri Lakhmichand Ram Kunwar (Proprietor), Subzimundi, Delhi.		Subzimundi, Delhi.	....	..	....	....	5,474	2,752	8,224	8,200	233	234	1,038	533	3	3
		8.	‡ Mela Ram Cotton Mills	Hon'ble R. B. Ramsaran Das, C. I. E., Proprietor, 1, Egerton Road, Lahore.	Mela Ram Road, Lahore ..	....	..	....	....	7,000	9,072	16,072	..	..	..	..	..	..	Mill ? working. Reported to start work shortly.
Expected to begin work by the end of October 1930.		9.	†‡ Shri Benkateswar Cotton Spinning and Weaving Mills (formerly Bhawani Cotton Spinning and Weg. Mill Co., Ltd.)	Rai Bahadur Hoosenlal Motilal, Proprietors, 70, Cotton Street, Calcutta.	Bhawan ..	....	..	....	....	3,400	10,736	14,136	9,539	287	225	1,315	367	..	Not working since April 1928.
							Total ..			34,98,200	49,454	80,940	7,36,380	1,06,105	3,324	2,690	34,399	8,914	..	
			UNITED PROVINCES OF AGRA AND OUDH.																
		1.	† Agra Spinning and Weaving Mills Co., Ltd.	Mr. K. Ganesh Sinha, Managing Agent, 8, Ranskumar Rakhit Lane, Calcutta.	Raj Ghat, Beranganj, Agra, U. P.	4,065	100	4,06,500	13,992	..	13,992	13,458	..	..	2,089	480	..	
		2.	† Agra United Mills, Ltd. (formerly John's Cawnpore Spinning Mill).	Do. do. do.	Jatni-ka-Bagh, Agra ..														
		3.	‡ Agra United Mills, Ltd. (formerly John's Princess of Wales Spinning Mill).			Ord. 3,00,000	10	17,30,800	16,392	..	16,392	7,015	..	..	399	150	..		
		4.	† Agra United Mills, Ltd. (formerly John's Spinning Mill).			Pref. 30,000	100	47,48,100	10,732 24,200	..	10,732 24,200	6,223 10,047	..	..	538 1,868	138 558	..		
Not working since February 1923.		5.	† Agra United Mills, Ltd. (formerly John's Wvg. Mill).																
		6.	‡ Atherton Mills	Messrs. Atherton West & Co., Ltd., Owners, Post Box No. 67, Cawnpore.	Anwarganj, Cawnpore ..	....	..	....	....	....	24,000	24,000	684	660	3,090	800	310	
		7.	Benares Cotton and Silk Mills, Ltd.	Messrs. Sital Prasad Kharag Prasad, Mg. Agents, Office on Mill premises.	Chowkaghat, Benares Cantonment.	Pref. 1,080 Ord. 4,44,197	100 10	41,47,573	144	15,280	15,424	15,353	382	303	1,530	585	310	
		8.	Birla Mills, Branch of the Dawid Mills, Ltd. Bombay (formerly Tulsidas Tejpal Mills, Ltd.)	Messrs. E. D. Sassoon & Co., Ltd., Agents, 15, Dougall Road, Ballard Estate, Fort, Bombay.	Mandia Road, Harhras City, U. P.	....	..	....	....	12,000	12,000	12,630	..	..	5,300	1,323	305	
		9.	‡ Cawnpore Cotton Mills Co. (C. C. M.) ..	The British India Corporation, Ltd. Owners, Post Box No. 3, Cawnpore	Cooperganj, Cawnpore, Juhi, Cawnpore.	....	..	....	37,476	14,472	51,948	51,453	1,000	900	10,514	2,810	310	
		10.	‡ Do. do. do. (Kahoma) ..						26,352	..	26,352	26,352	..	..	6,036	500	310	
Resumed working on 1st July 1929.		11.	Cawnpore Textiles, Ltd.	Messrs. Begg Sutherland & Co., Ltd., Mg. Agents, Sutherland House, Cawnpore.	Chinghighar, Cawnpore ..	2,54,162	7-8	19,00,213	15,840	14,080	29,920	29,920	10	..	6,028	961	310	Looms working from July 1930.
		12.	Elgin Mills Co., Ltd.	Messrs. Begg Sutherland & Co., Ltd., Mg. Agents, Sutherland House, Cawnpore.	Cawnpore	32,000	100	32,00,000	36,900	18,746	55,646	55,534	1,236	1,174	11,082	2,775	296	
		13.	‡ Juggilal Kamlapat Cotton Spinning and Wvg. Mills Co., Ltd.	Lala Lakshmipat, Director, Chitrai Mohal, Cawnpore.	Anwarganj, Jahi, Cawnpore.	....	..	23,00,000	..	50,000	50,000	50,000	1,000	1,000	2,201	1,581	..	
		14.	‡ Lalla Mal Hardeo Dass Cotton Spinning Mill Co.	Lala Bankey Lal Sahib, Proprietor, Office on Mill premises.	Sadabad Gate, Hathras City, Aligarh District.	....	..	....	13,000	7,000	20,000	20,000	..	..	4,949	657	306	
		15.	Moradabad Spinning and Weaving Mills Co., Ltd.	H. D. Gautam, Secretary, Office on Mill premises.	Moradabad	833	300	4,26,500	10,080	..	10,080	9,680	..	..	2,807	962	305	
		16.	Muir Mills Co., Ltd.	Sir Thomas Smith, Kt., Managing Director, Cawnpore.	Cawnpore	Ord. 30,000 Pref. 30,000	100 50	50,00,000	13,128	42,356	55,484	80,402	1,554	1,402	13,403	1,016	298 298	
		17.	† ‡ Munna Lal Spinning Mills	Messrs. Mannalal & Co., Owners, Munna Lal Street, Cawnpore.	Sachedi P. O. (Dist. Cawnpore.)	....	..	....	2,600	..	2,600	..	..	..	..	..	..	..	Mill not working from July 1927. 298 looms started working in May 1930.
		18.	‡ New Ramchand Cotton Mill Co. (formerly Ramchand Hardeodas Cotton Spinning Mills).	Messrs. Harcharandas, Purshottamdas, Proprietors & Agents, Marwa Gate, Hathras City.	Hathras City, Aligarh Dist.	....	..	....	11,074	9,304	20,378	20,166	200	..	1,745	607	298	
		19.	New Victoria Mills Co., Ltd.	C. T. Allen, Esq., C.I.E., & J.P. Srivastava, M.Sc., M.L.C., Managing Directors, Post Box No. 46, Cawnpore.	Gwalttoli, Cawnpore ..	Ord. 8,00,000	2-8	15,12,375	96,792	37,344	1,04,136	1,00,342	1,620	1,551	14,134	4,038	295	
Spindles commenced work on 19th Oct. 1930.		21.	Prem Spinning and Weaving Mills Co., Ltd. ..	Messrs. Kriparam Brijlal, Agts., Ujhani (U.P.).	Ujhani (District Budaun) ..	50,000	100	23,23,527	..	17,600	17,600	17,600	..	..	654	364	310	20,000 spindles in course of erection.
		22.	Ramchand Gorashainsal Cotton Mills Co., Ltd.	S. H. Khanna, Esq., Managing Director, Lucknow.	Talkatora, Lucknow ..	Ord. 50,000 Pref. 32,000 Debt. 8,000 Deb. 6 % 600	100 10 100	11,92,310	..	17,888	17,888	17,888	250	250	1,857	850	310	
		23.	Shri Gangajee Cotton Mills Co., Ltd.	Rai Saheb Seth Beharilal, Managing Director, Mirzapur, U. P.	Natwa, Mirzapore ..	4,749	100	4,74,900	4,390	7,852	12,442	..	198	..	..	..	..	..	Not working since 1st July 1927. Accidental fire on 2nd April 1930 and burnt.
*For the year ending 31st March 1930.		23.	‡ Shri Radhakrishna Mills	Rai Sahib Babu Kishanprasad (Owner), Office on Mill premises.	Kote Ghat, Mirzapur ..	....	..	5,00,000	..	..	..	..	60	36	..	50	..	..	Re-started work from June 1930.
Looms resumed to work in Jan. 1926.		24.	Swadeshi Cotton Mills Co., Ltd.	H. Horeman, Esq., Managing Director, Post Box No. 19, Cawnpore.	Juhi, Cawnpore ..	35,000	100	35,00,000	1,060	43,000	46,060	46,060	819	796	2,860	2,380	307	
							Total ..			3,35,88,,04	3,34,760	3,34,402	6,68,,28	6,14,,908	8,968	8,151	0,884	13,133	..	
			MADRAS PRESIDENCY.																
		1.	† Bezwada Spinning and Weaving Mills, Ltd.	Mr. G. Lakshmanarao Pantulu, Managing Agent and Director, Main Canal Road, Bezwada.	Tadepalli, Guntur Dist. ..	1,00,000	20	2,02,500	..	..	..	..	100	..	..	..	..	..	In liquidation, not working.
		2.	† Buckingham Mill Co., Ltd.	Messrs. Binny & Co., (Madras), Ltd., Managing Agents, 7, Armenian Street, Madras.	Perambore, Madras ..	Ord. 2,00,000 Sub. 80,000 Pref. 30,000 Sub. 41,300	100	1,10,50,000	..	46,712	46,712	43,882	1,400	1,400	12,447	4,334	..	
		3.	† Carnatic Mill Co., Ltd.						..	30,572	30,572	29,398	1,333	1,326	11,443	4,516	..	
		4.	† C. Aaron & Sons Weaving Factory	Messrs. C. Aaron & Sons, Proprietors, Office on Mill premises.	Pappinissery, North Malabar.	....	..	....	....	....	....	....	40	43	....	68	284	..	
Mill No. 2 restarted working on 1st June 1930.		5.	Cambodia Mills, Ltd.	Messrs. Pierce Leslie & Co., Managing Agents & Secretaries, Coimbatore.	Ondiputhur, Coimbatore District.	Ord. 80,000 7% C. Pref. 2,000	10 100	7,55,280 55,000	..	11,448	11,448	8,095	..	..	740	250	133	Started working in March 1930.
		6.	Coimbatore Spinning and Weaving Co., Ltd. Do. do. do. (formerly Coimbatore Mall Mills Co., Ltd.)	Messrs. T. Stanes & Co., Ltd., Agents and Secretaries, Race Course, Coimbatore.	Annapurpalayam, Coimbatore.	14,000	100	13,84,200	..	62,508	62,508	61,398	695	589	9,570	2,478	301	
		8.	† Commonwealth Trust, Ltd., Cannanore Weaving Works.	G. H. Hodgson, Esq., General Manager, The Commonwealth Trust, Ltd., Calicut	279, Mill Road, Coimbatore. Cannanore	60,000	51	[illegible]	..	..	..	..	219	100	..	200	..	..	
		9.	Kaleeswarar Mills, Ltd.	Mr. P. S. Sathappa Chettiar, Banker and Secretary, Office on Mill premises.	Annapurpalayam, Coimbatore.	6,300	10	6,30,000	..	25,968	25,968	25,536	294	285	5,644	1,618	301	
Mill No. 2 in course of erection.		10.	Loyal Mills, Ltd., (formerly Tinnevelly Textiles, Ltd.)	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dougall Road, Ballard Estate, Bombay.	Kovilpatti, Tinnevelly District.	20,000	100	10,00,000	..	18,100	18,100	18,003	..	..	1,430	567	300	7,104 additional ring spindles in course of erection.
		11.	Madura United Spinning and Wvg. Mills Co., Ltd.	Messrs. Karsondass Mulji Jatha & Co., Secretaries & Treasurers, 346, Standard Buildings, Hornby Road, Fort, Bombay.	De'Mellows Road, Chocdat, Madras.	2,002	250	5,00,500	..	40,164	40,164	39,907	774	699	4,969	1,093	284	
			[illegible]																
			[illegible]																
			[illegible]														

		10th Oct. 1930.	21.	Ramchand Gurusahaisuk Cotton Mills Co., Ltd.	(U.P.) S. R. Khanna, Esq., Managing Director	Talkatora, Lucknow	..	Ord. 50,000 Pref. 52,000 Debt. 5,000	10	23,23,327	..	17,000	17,000	17,000	..	..	..	..	spindles in course of erection.
		*For six days ending 31st March 1931.	22.	Shri Gangajee Cotton Mills Co., Ltd.	Rai Saheb Seth Ishwarlal, Managing Director, Mirzapur, U. P.	Natwa, Mirzapore	..	Pref. 2,000 Debt. 8,000	100	6,74,000	4,500	7,852	12,442	..	130	..	..	..	..	Not working since 1st July 1927, accidentally brought fire on 2nd April 1926 and burnt.
			23.	‡ Shri Radhakrishna Mills	Rai Sahib Babu Kishanprasad (Owner) Office on Mill premises.	Kote Ghat, Mirzapur	..	3,00,000	..	..	..	..	..	60	30	..	5*	..	Re-started work from June 1930.
			24.	Swadeshi Cotton Mills Co., Ltd.	H. Horsman, Esq., Managing Director, Post Box No. 19, Cawnpore.	Jhi, Cawnpore ..	..	35,000	100	55,00,000	1,060	45,000	46,060	49,000	819	790	2,800	2,380	3074	
									Total ..	3,51,88,804	3,34,700	3,34,022	6,68,722	6,14,308	8,961	8,451	9,824	15,133	..	
				MADRAS PRESIDENCY.															
			1.	† Inewadu Spinning and Weaving Mills, Ltd.	Mr. G. Lakshmanarao Pantulu, Managing Agent and Director, Main Canal Road, Berwada.	Tadepalli, Guntur Dist. ..		1,00,000	20	2,62,900	..	..	..	..	100	..	..	..	..	In liquidation, not working.
			2.	† Buckingham Mill Co., Ltd.	Messrs. Binny & Co., (Madras), Ltd., Managing Agents, 7, Armenian Street, Madras.	Perambore, Madras ..		Ord. 2,00,000 Sub. 89,200 Pref. 50,000 Sub. 21,300	100	1,10,50,900	..	40,712	40,712	45,882	1,400	1,400	12,447	4,334	..	
			3.	† Carnatic Mill Co., Ltd.							..	39,572	39,572	49,399	1,333	1,340	11,443	4,516	..	
			4.	‡ C. Aaron & Sons Weaving Factory ..	Messrs. C. Aaron & Sons, Proprietors, Office on Mill premises.	Parpinissery, North Malabar.	..	....	..	....	..	..	..	..	47	43	..	68	204	
			5.	Cambadia Mills, Ltd.	Messrs. Pierce Leslie & Co., Managing Agents & Secretaries, Coimbatore.	Ondiputhur, Coimbatore District	..	Ord. 80,000 7½% Pref. 2,800	10 100	7,85,282 55,000	..	11,448	11,448	8,095	..	..	740	259	133	Started working in March 1930.
		Mill No. 2 restarted working on 1st June 1930.	6.	Coimbatore Spinning and Weaving Co., Ltd.	Messrs. T. Stanes & Co., Ltd., Agents and Secretaries, Race Course, Coimbatore.	Annaperpalayam, Coimbatore.	..	14,000	100	13,84,000	..	62,308	62,308	61,308	695	589	9,579	2,476	301	
				Do. do. do. (formerly Coimbatore Mill Mills Co., Ltd.)		270, Mill Road, Coimbatore														
			8.	† Commonwealth Trust, Ltd., Cannanore Weaving Works.	H. Hodgson, Esq., General Manager, The Commonwealth Trust, Ltd., Calicut.	Cannanore		60,000	5	(1,01,438 1166 Rs. 6,88,573	..	..	..	..	213	100	..	200	..	
			9.	Kaleeswarar Mills, Ltd.	P. S. Sathappa Chettiar, Banker and Secretary, Office on Mill premises.	Annaperpalayam, Coimbatore.	..	6,500	10	6,50,000	..	25,968	25,968	25,532	206	285	3,644	1,618	301	
		Mill No. 2 in course of erection.	10.	Loyal Mills, Ltd. (formerly Tinnevelly Textiles Ltd.)	Messrs. E. D. Sassoon & Co., Ltd., Agents, Dongall Road, Ballard Estate, Bombay.	Kovilpatti, Tinnevelly District	..	20,000	100	10,00,000	..	18,160	18,160	18,063	..	..	2,430	587	300	7,104 additional ring spindles in course of erection.
		In liquidation not working since 5th July 1930.	11.	Madras United Spinning and Wvg. Mills Co., Ltd.	Messrs. Kassondass Molji Jathia & Co., Secretaries & Treasurers, 346, Standard Buildings, Hornby Road, Fort, Bombay.	De'Mellows Road, Choolai, Madras.	..	2,002	250	5,00,500	..	40,164	40,164	39,997	778	664	4,063	1,013	2845	
			12.	Madura Mills Co., Ltd., Madura																
			13.	Madura Mills Co., Ltd., Tuticorin (formerly Coral Mills Co., Ltd.)																
				Do. do. do. Ambasamudram (formerly Tinnevelly Mills Co., Ltd.)	Messrs. A. & F. Harvey, Managers, Tuticorin.	Madura .. .. Tuticorin .. .. Ambasamudram .. Madura East ..	..	3,68,982	15	55,34,737	1,132	2,23,288 73,560 51,796 33,008	2,24,420 73,560 51,796 33,008	2,20,205 73,118 45,625 11,647	..	..	29,277 9,813 5,050 1,072	7,166 2,103 1,539 372	300 292 248 306	
				Do. do. (Pandyan Mills, Madura.)																
			16.	Mahalakshmi Textile Mills, Ltd.	Messrs. S. S. N. Lakshmana Chettiar & Co., Managing Agents, Pasumalai, P. O. Madura.	Madura	..	....	..	....	..	..	..	..	..	..	..	..	..	Mill commenced work from 6th June 1930.
			17.	Malabar Spinning and Weaving Co., Ltd. ..	Mr. A. L. A. R. Arunachalam Chettiar, Agent, Kallai, (Malabar.)	Kallai, Malabar ..	..	5,000	200	6,00,000	..	18,416	18,416	18,416	..	..	5,440	675	307	
			18.	† ‡ Malabar Weaving Co.	Mr. A. T. Christian, Owner, Cannanore.	Cannanore	..	....	..	....	..	300	300	300	18	10	13	83	..	
			19.	Radhakrishna Mills, Ltd.	Messrs. A. G. Guruswami Naidu & Co., Mg. Agents, Office on Mill premises.	Pwelamedu, Coimbatore ..	..	20,000	100	8,38,319	..	25,360	25,360	22,538	..	..	1,900	923	306	
			20.	† Raja Mills	Mr. M. V. Palaswamy, Proprietor, Office on Mill premises.	Madura	..	....	..	....	..	..	..	..	..	..	..	..	..	
			21.	Sitaram S. & W. Mills, Ltd.	Messrs. T. R. Anantharama Iyer & Bros. Ltd., Managing Agents, Trichy.	Trichur, Cochin State, Malabar Coast.	..	Ord. 19,000 Pref. 4,000	100 25	12,08,373	..	12,476	12,476	11,320	309	290	2,377	1,230	2564	
			22.	† Somasundaram Mills, Ltd. (formerly A.R.A.R.S.M. Spinning Mills) or Vepery Cotton Mills.	Somasundaram Mill, Ltd., Office on Mill premises.	45, Barracks Road, Vepery, Madras.	..	14,400	100	10,75,000	..	10,400	10,400	..	..	..	..	..	..	Mill not working since 1888 in voluntary liquidation.
			23.	Sree Meenakshi Mills, Ltd.	Messrs. Thiagaraja Chetty & Co., Managing Agents, Office on Mill premises.	Thirappara m a u n d r a m Road, Madura.	..	36,615	20	13,01,980	..	21,680	21,680	17,605	..	..	2,916	533	307	Commenced working on 9th September 1928.
		Spindles in course of erection.	24.	† Sri Ramachandra Spg. & Wvg. Mills ..	Messrs. Sola Veerabhadrudu Bros. & Co., Office on Mill premises.	Pandalapaka, Godavary District.	..	....	..	....	..	..	..	..	..	..	..	..	..	
			25.	Sri Ranga Vilas Ginning, Spg. & Wvg. Mills, Ltd.	Messrs. P. S. Govindaswami Naidu & Sons, Mg. Agents, Office on Mill premises.	Pwelamedu, Coimbatore ..	..	23,023	100	11,26,875	468	25,832	26,300	25,634	..	..	4,532	1,052	309	
			26.	Sri Suryanarayana Spg. & Wvg. Mills, Ltd. ..	Mr. Venkata Veerabatrayudu, Manager and Treasurer, Office on Mill premises.	Pandalapaka, Godavary District.	..	9,972	23	2,49,275	..	2,730	2,730	2,700	..	..	282	142	300	
									Total ..	2,80,02,776	1,020	7,54,564	7,56,204	6,94,335	5,185	4,812	1,17,744	31,054	..	
				MYSORE.															
		Not working. Spindles destroyed by fire.	1.	† Bangalore Woollen, Cotton & Silk Mills Co., Ltd.	Messrs. Binny & Co. (Madras) Ltd., Agents, Secretaries and Treasurers, 7, Armenian Street, Madras.	Agraram Road, Bangalore City.	..	26,250	100	26,25,000	..	40,000	40,000	39,250	1,000	1,000	8,532	3,583	1063	
		Mill not working from Oct. 1925.	2.	† ‡ Bangalore Spg. & Wvg. Mills, Ltd. ..	Messrs. C. H. Sastri & Sons, Bangalore City.	Yeshwantapur, Bangalore City.	..	2,577	100	1,95,464	..	..	..	..	120	..	..	..	..	In liquidation. Not working.
			3.	† Minerva Mills, Ltd.	Messrs. N. Sirur & Co., Mg. Agents, 19, Bank Street, Fort, Bombay.	Bangalore Tumkur Road, Malleshwaram, Bangalore City	..	25,000	100	24,31,481	..	31,616	31,616	29,444	448	292	5,038	1,398	302	
			4.	† Mysore Spinning and Manufacturing Co., Ltd.				23,000	50	12,50,000	..	40,128	40,128	38,178	592	473	6,310	1,949	302	
		Mill not working.	5.	† Sri Krishna Rajendra Mills, Ltd.	Messrs. M. L. Vardhamaiah & Co., Managing Agents, Post Box No. 501, Station Square, Mysore.	Siddalingapur, Mysore ..	..	80,000	50	18,98,325	..	26,124	26,124	23,031	..	..	3,093	764	204	In liquidation
									Total ..	84,20,270	..	1,37,868	1,37,868	1,30,634	2,060	1,765	22,993	7,084	..	
				PONDICHERRY.															
			1.	† Anglo-French Textile Co., Ltd. (Rodier Mill)	Messrs. Best & Co., Ltd., Agents and Managers, Post Box No. 19, Madras.	Pondicherry ..		Pref. 3,958 Ord. 1,00,000	10 £ 1,56,580 15. 6d. Ex. 1 Rs. 20,78,733	..	..	42,944	42,944	41,638	885	752	7,764	3,167	spg. 208 wg. 272	
			2.	‡ Etablissement Textile De Modeliarpeth S. A. formerly The Pondicherry Cotton Mills, Ltd.)	Du Filatures Et Tissage Gardelle. Agents, Office on Mill premises.	Modeliarpet, Pondicherry.	..	2,500	100 Rs.	2,50,000	..	10,000	10,000	10,000	208	208	1,200	600	300	
			3.	† "Savana" Societe Anonyme de Sfature Tissage Mecanique.	Mr. Charles Goudey, Administrator Director	Savana (Inde-française) Pondicherry.		1,00,000	Fcs. 100	Fcs. 3,00,00,000 Ex. Rs. 34,27,500	..	20,000	20,000	20,000	647	463	2,100	1,550	283	
									Total ..	67,30,233	..	72,944	72,944	71,638	1,738	1,423	11,064	5,317	..	
				BURMA.															
		In liquidation.	1.	Consolidated Cotton & Oil Mills, Ltd.'s Spinning Mill (formerly Burma Spinning and Weaving Co., Ltd.)	Messrs. Steel Bros. & Co., Ltd., Agents, Merchant Street, Post Box No. 132, Rangoon.	Myingyan, (Upper Burma).	....	....	..	....	..	12,320	12,320	12,057	..	..	4,228	555	205	
									Total ..	....	..	12,320	12,320	12,057	..	..	4,228	555	..	
									GRAND TOTAL	40,42,53,094	3,16,902	3,17,806	91,24,792	79,79,454	1,72,430	1,56,812	11,96,857	3,84,082	..	
				CEYLON.															
			1.	Ceylon Spinning and Weaving Co., Ltd.	Messrs. Currimbhoy Ebrahim & sons, Ltd., Agents, 12-14, Outram Rd., Fort, Bombay	Havelock Road, Wellawatte, Colombo, Ceylon.	..	2,000	100	11,05,125	468	16,820	17,288	16,347	535	526	2,716	1,119	270	

‡ The Grand Total of paid up Capital does not include the figures for 46 Mills which made no returns as to Capital.

Note :—This statement does not contain names of weaving mills having less than 20 looms.

T. MALONEY, *Secretary.*

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on 01 February, 2020